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Department of *Extn*

OFFICE *Board of Rev*

STATION *Madras*

R No. 2257 *Ann*

Dated

10-10-38

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Pages in the file

(SUBJECT.)

License - The Pharmacy Central body.

The Karnataka Chemical & Pharmacy

Workshop Ltd. - Bangalore - 1938

allowed for the Pharmacy Central body - 1938

In Reply, please quote
number, date and
short title.*

Received _____ Registered _____

From (Name) J. W. Ward Esquire,

(Designation Asst. Commissioner for Distilleries,

Post Box _____, (STATION) Madras.

Telegraphic Address _____

To

14720

The Secretary,
Board of Revenue, Separate Revenue,
Madras.

Sir,

C.R. No. 2352/37, dated 25th Sept. 1937.

ENCLOSURES _____

*
Licences - Pharmaceutical Laboratory and Bonded
Warehouse, Karnataka Chemical and Pharmaceutical
Works, Ltd. - Udipi - 1937-38 - cancellation.

Ref.- Board's D.No. 2049-Abk dated 22nd Sept. 1937.

SPARE COPIES...

53

There is no alcohol at present in the Karnataka
Chemical and Pharmaceutical Laboratory, Udipi but there are
more than 100 batches of spirituous medicinal preparations
and about a dozen batches of spirituous preparations other
than the medicinal in the process of manufacture. There
is also about 3 or more finished spirituous medicinal pre-
parations in the Bonded Warehouse. Till these are released
on payment of duty or destroyed it will not be safe to with-
draw the Excise Establishment attached to the Laboratory.
Removal of the finished preparations and those in process
of manufacture may be permitted subject to the duty
leviable being debited to the licensee's deposit.

2. The licensee is not available. I am directing the
officer in charge to get access to him and find out what he
proposes to do. I enclose copy of instructions issued
to the officer in charge.

3. Locks, books and other store articles supplied by
the Board Stores will be returned after control is released.

S. Sambamathan 26937
for Asst. Commr. for Distilleries.

6209.87 A.P. 26/9

PROCEEDINGS
MEMORANDUM OF THE Assistant Commissioner for Distilleries, Madras.

Post Box No. _____ Telegraphic Address _____

Name _____ J. W. Ward Esquire.

C.R. No. 2352/37, dated 25th September 1937.

Short title Licence - Udipi Laboratory - Cancellation of.

READ—the following :—

Board's D.No. 2049 Abk/37 dated 22-9-1937.

The Officer in charge of the Udipi Laboratory is informed that he should continue to be in charge of the Bonded Warehouse till all the excisable goods are removed on payment of duty or till he is relieved by any other order that may follow.

2. He should definitely report (i) the quantity and strength of alcohol in hand (ii) the quantity of methylated spirit in the Bonded Warehouse (iii) details of stock of spirituous preparations in the Bonded Warehouse with their alcoholic content, (iv) the stock of spirituous preparations other than medicinal in the Bonded Warehouse with their spirit content, (v) details of the quantities of Spirituous Medicinal preparations with the amount of alcohol issued for the preparations in the process of manufacture, (vi) details of the name and quantity of the medicinal preparations with their spirit content in the process of manufacture.

2. Similar information as in numbers (v) & (vi) for Spirituous preparations other than medicinal in the process of manufacture should be furnished.

3. If the licensee is available, the Officer in charge will ascertain as to what he proposes to ^{with} do the finished preparations and those in the process of manufacture, whether he wants them released subject to the duty leviable on the spirit content being debited to his advance account or destroyed.

W. S. Ramaniathan
 for Asst. Commr. for Distilleries.

To the Sub Inspector i/c Udipi Laboratory
 Copy to the Inspector, Southern Distillery Circle.
 Copy to the Secretary, Board of Revenue, Separate Revenue, Mad

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DRAFT FOR APPROVAL

	Date.	Initials.
When received for fair-copying --	4.45 PM	
When copied --	7/10	W
When examined..	7/10	R
When signed --		
When despatched.		

SUBJECT:—

Licence - Pbl. Salu and Bowed
v. 4 - Karnataka Chemical & Pbl.
Wosus - Wipri - 837 38. Cuncelatur

READ AGAIN _____, dated _____ 19__

" " Board R. No. 2049 abh/37 822.4.37 19__

READ ALSO:—

No. _____ From the A.C.D. CR. 2352, No. 25.9.37 dated _____ 19__

" " " " " " " " 19__

" " " " " " " " 19__

Order Ms. No. 4720 abh/37 dated _____ 19__
Resolution Rout.

Rece.

The A.C.D. is requested to ascertain and report at a very early date full particulars regarding the stock of preps. etc. in the Karnataka Pbl. Salu & the total amount of duty due on it. It should also be reported whether the whole thereof, or receipt of which dutiable stock should be released orders will be passed for forthwith & the staff adjustment of the duty drawn withdrawn by debiting the licensee's deposit & releasing duty due from the licensee of the stock. withdrawal of from their deposit with the Stat etc.

COU

Ry 37069

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57087

DEPT. OF
10/10/37

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The Rep

Copy to the Mr. Kanara.

Copy, please quote
number, date and
short title.*

Received

Registered

15885
From (Name) J. V. Ward Esquire,
(Designation) Asst. Commissioner for Distilleries,
Post Box _____, (STATION) Madras.
Telegraphic Address _____

To

The Secretary,
Board of Revenue, Separate Revenue,
Madras.

R.C. No. 2252/37, dated 17th October 1937

Sir,

*
Licence - The Karnataka Chemical and Pharmaceutical
Laboratory - Udipi - 1937-38 - cancellation.

Vid p 3

p p 6-10 infra

SPARE COPIES

I submit herewith a statement showing the spirit contained in the spirituous medicinal preparations in the Bonded Warehouse, similar information for similar preparations in the process of manufacture and the spirit contained in spirituous preparations other than medicinal also in the process of manufacture. The duty on the spirit contained in the preparations works out to Rs.9,517-14-0.

2. The Managing Director is not easily accessible. The officer in charge met him once and was informed that all arrears would be paid up and restoration of licence applied for and that the Director was not prepared to remove the finished goods from the Bonded Warehouse so that the duty leviable on the spirit contained in the preparations may be debited to the deposit but that he would pay duty and remove the finished preparations from bond. In addition to the duty recoverable and the establishment charges in arrears the differential house rent payable by the licensees for 5 months to the Sub Inspector and peons will also be a debit to the deposit. The difficulty in withdrawing the establishment arises from the fact that there is no specific provision whereby the excisable goods may be released and the duty on the spirit contained in them debited to the de-

posit

deposit at the licensees' credit. Rule 77 of the Distillery and Warehouse Rules which may be applied to spirits in store in the Bonded Warehouse in which there is no stock, cannot be applied to spirituous preparations in the absence of a definition that spirits include spirituous preparations. In the case of continued neglect of the licensee to remove spirits in store when the licence is cancelled the cost of establishment maintained thereafter should be borne by the licensee. Besides the deposit of Rs.1,000/- which is in the custody of the Collector the Buildings, plant, stock of liquor, spirituous preparations have been hypothecated and there should be ~~little apprehension~~ ^{little apprehension} of loss of Revenue. It is only under the terms of the hypothecation deed that the spirituous preparations may be declared ~~forfeited~~ forfeited to recover monies due to Government and not for failure to remove them as provided for in the case of spirits under rule 77 of the Distillery and Warehouse Rules. I have issued a notice to the licensees giving ~~them~~ time till 1-11-37 to remove the spirituous preparations on payment of duty to be debited to their deposit or to have them destroyed. I shall report the result after the expiry of the notice given. If there is any other course of action that I should adopt to expedite action to effect the withdrawal of the staff it may be indicated for guidance.

M. Sambinathan 19.3.37
for Asst. Commr. for Distilleries.

A. N. 12/10.

V. A. 10

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... showing particular of many medicinal, rep. v.
 Process of manufacture in the Pharmaceutical laboratory ...
 (C. P. works for ...)

No	Date of issue	Alcohol intended for and issued		Batch No	Name of preparation	Remarks
		3.5% Balm	10% Balm			
1	30.06.07	48	2	18	Tr Cardo	43.4
2	10.06.07	16	1	3	Tr Limonis ✓	14.5 ✓
3	5.06.07	8	0	44	Ext Admagandha lig	7.2 ✓
4	10.06.07	16	1	48	Tr Cincona co	14.5 ✓
5	5.06.07	0	0	45	Tr Cori	7.2 ✓
6	5.06.07	8	0	50	Tr Colicici	7.2 ✓
7	5.06.07	0	0	4	Tr x amaria	7.2 ✓
8	5.06.07	0	0	16	Tr Itomori	7.2 ✓
9	5.06.07	0	0	63	Spt Camphor	7.2 ✓
10	5.06.07	0	0	15	Spt Menthe pip ✓	7.2 ✓
11	5.06.07	0	0	67	Ext pulsatilla lig	7.2 ✓
12	5.06.07	0	0	7	Ext Salix nigra	4.3 ✓
13	2.06.07	0	0	68	Ext Sarpalsetto	2.9 ✓
14	5.06.07	0	0	70	Ext kantakari lig	2.9 ✓
15	5.06.07	0	0	11	Ext kushti lig	2.9 ✓
16	5.06.07	0	0	71	Ext Mangista lig	2.9 ✓
17	5.06.07	0	0	72	Ext Punamava lig	4.3 ✓
18	5.06.07	0	0	73	Ext Stillingia lig	4.3 ✓
19	5.06.07	0	0	74	Ext Samiana lig	2.9 ✓
20	5.06.07	8	0	75	Tr Chloroxy-morphia co	7.2 ✓
21	5.06.07	8	0	76	Tr Cinnamon ✓	7.2 ✓
22	5.06.07	4	8	84	Ext Baracki lig	4.3 ✓
23	2.06.07	0	2	85	Ext kal me sh	2.9 ✓
24	5.06.07	4	8	86	Ext Basamula	4.3 ✓
25	5.06.07	8	0	87	Tr Cukel	7.2 ✓
26	5.06.07	8	0	88	Ext Gripe water	7.2 ✓
27	2.06.07	2	76	Ext Goktarn	2.9 ✓	
28	5.06.07	8	1	89	Tr Speeae	7.3 ✓
29	5.06.07	8	1	90	Tr Shela fetter	
30	5.06.07	8	1	91	Tr Ananti ✓	
31	5.06.07	8	1	92	Tr x kap	

41.4	50	60	80	128	Agave	nota	Cont	✓	7.2
41.84	30	60	4.8	132	Tr	Podophyll			4.3
42.4	100	60	16.1	135	Tr	Gentian	Co		14.5
42.4	100	60	16.1	136	Tr	Rusc-vonica			14.5
42.4	100	60	16.1	137	Tr	Plinctora	Co		14.5
42.4	100	60	16.1	138	Tr	Isheha	Heber		14.5
42.4	50	60	80	140	Ext	Hydrocot	Ammon		7.2
42.4	50	60	80	141	Ext	Eulachia	liq		7.2
15.4	40	60	6.4	149	Spt	Heber			5.8
15.84	20	60	4.8	150	Spt	Ment	7. p	✓	4.3
15.4	30	60	4.8	152	Tr	Bur	lu		4.3
15.4	30	60	4.8	154	Tr	Chinnamoria		✓	4.3
15.04	30	100	4.8	156	Tr	Convallaria			4.3
15.04	30	60	4.8	158	Tr	Cephaelis			4.3
15.04	50	60	80	161	Tr	Spec	cae		7.2
15.24	30	60	4.8	162	Tr	Avana	Satwa		4.3
15.4	100	100	16	163	Tr	Saffron			1.4
15.24	30	60	4.8	164	Ext	Adhra			4.3
15.34	30	60	4.8	165	Ext	Sarasa	Co		4.3
15.34	30	60	4.8	166	Ext	Hajura			4.3
15.34	30	60	4.8	167	Ext	Tulsi			4.3
15.84	50	100	4.8	168	Ext	Satavan			4.3
15.24	30	60	4.8	169	Ext	Vitanga			4.3
25.24	50	60	80	170	Tr	Wur	vie		7.2
25.34	20	60	4.8	171	Tr	Jenna	Co		4.3
25.34	30	60	4.8	173	Tr	Hydrastis			4.3
25.4	20	60	3.2	174	Tr	Arnica	flor		2.9
25.4	20	60	3.2	176	Tr	Julep	Co		2.9
25.34	20	60	3.2	177	Tr	Gentian	Co - Conc		2.9
25.4	20	60	3.2	178	Tr	Guaci	Ammon		2.9
25.4	20	60	3.2	179	Tr	Anassa			2.9
25.4	50	60	80	180	Tr	Rheo	Co		7.2
25.4	20	60	3.2	181	Tr	Podophyll			2.9

Stock of intended
for and issued

me	Bulk (lbs.)	Length (in.)	Prof (in.)	Barrel No.	Name of preparation	Remarks
53	2.0	60.9	5.2	14	Tr Pure Virgin	2.9 ✓
54	5.0	60.8	8.0	15	Tr Cinnamon Co	7.2 ✓
67	5.0	60.8	8.0	16	Tr Cardamom	7.2 ✓
68	5.0	60.8	8.0	18	Tr Sassafras Co	7.2 ✓
69	10.0	60.8	16.1	19	Tr Zingiberis Foli	14.5 ✓
70	10.0	60.8	16.1	20	Tr Zingiberis Foli	14.5 ✓
71	4.0	60.8	6.4	21	Tr Kuro	5.8 ✓
72	5.0	60.8	8.0	22	Tr S. O. S. S. S. S. S.	7.2 ✓
73	5.0	60.8	8.0	23	Tr Wagonia	7.2 ✓
74	10.0	60.8	16.1	24	Tr Quinine Ammon	14.5 ✓
75	5.0	60.8	8.0	25	Tr Valerian Ammon	7.2 ✓
76	10.0	60.8	16.1	26	Tr Camphor Co	14.5 ✓
77	1.0	60.8	1.0	27	Tr Digitalis	7.2 ✓
78	5.0	60.8	5.0	28	Tr Tolu	7.2 ✓
79	5.0	60.8	5.0	29	Tr Ceylon Pepper	7.2 ✓
80	5.0	60.8	5.0	30	Tr Stroph. nantia	7.2 ✓
81	1.0	60.8	8.0	31	Tr Senna	7.2 ✓
82	3.0	60.8	4.8	32	Tr Aqua Aja san Conc	4.3 ✓
83	2.0	60.8	2.2	33	Tr Aqua Mentha p. p. Conc	2.9 ✓
84	5.0	60.8	5.0	34	Ext Cascara Sag Lign	7.2 ✓
85	3.0	60.8	4.8	35	Ext Grindeha Lign	4.3 ✓
86	15.0	60.8	24.1	36	Tr Cardamom	21.7 ✓
87	3.7	64.5	6.1	37	Tr Alafoc tida	5.5 ✓
88	3.3	64.5	5.4	38	Tr Aconite	4.9 ✓
89	3.5	64.5	5.8	39	Tr Quillaria	5.2 ✓
90	4.3	64.5	7.1	40	Tr Myrrhas	6.4 ✓
91	4.6	64.5	7.6	41	Tr Belladonna	6.8 ✓
92	2.4	64.5	3.9	42	Ext. Enzoth. Lign	3.5 ✓
93	5.0	64.5	8.2	43	Liquor. Godivortis.	7.4 ✓
94	4.2	64.5	6.9	44	Lign. Quinine Ammon	6.2 ✓
95	1.8	64.3	3.0	45	Tr Serpentina	2.7 ✓
96	2.6	64.3	4.3	46	Tr Calumba	3.9 ✓
97	2.6	64.3	3.6	47	Tr Catechu	3.2 ✓
98	2.0	64.3	3.3	48	Tr Ferri perchor	3.1 ✓

Serial No	Date of issue	Alcohol intended for use and issued			Serial No	Name of preparation	Remarks
		Bulk (gls)	Strength (gls)	Pure (gls)			
	1.8.35	1.5	64.3	2.5	239	Liq. Stereognine Hydrochlor	2.2 ✓
	1.8.35	4.1	64.3	6.7	240	Ext. Specac Liq	6.0 ✓
	1.8.35	2.4	64.3	3.9	241	Inf. Sennae Conc	3.5 ✓
	1.8.35	3.1	64.3	5.1	242	Inf. Senna Conc	4.6 ✓
	3.12.35	2.8	63.8	4.6	246	Tr. Senna	4.1 ✓
	3.12.35	2.0	63.8	3.3	247	Tr. Camphor Co	3.0 ✓
	3.12.35	1.1	63.8	1.8	249	Ext. Glycyrrhiza Liq	1.6 ✓
	20.12.35	4.0	63.8	6.6	250	Spt. Ammon Ammon	5.9 ✓
	20.12.35	1.8	63.8	2.9	251	Ext. Eragrost Liq	2.6 ✓
	14.2.86	2.2	63.8	3.6	252	Tr. Scillae	3.2 ✓
	28.3.86	1.0	63.5	1.6	255	Inkumara Matta	1.4 ✓
	28.3.86	1.0	63.5	1.6	256	Sesamulakatakayadi Matta	1.4 ✓
	28.3.86	5.2	62.9	8.5	258	Ext. Bellae Liq	7.6 ✓

C. Kalyana nadas
L. n. d. 9.10.37

Statement showing particulars of spirituous preparations other than medicinal in the process of manufacture in the Essence Laboratory (of K. C. and P. works Ltd. n. d. p.)

Sl. No	Date of issue	Alcohol intended for use and issued			Sl. No	Name of preparation	Remarks
		Bulk (gls)	Strength (gls)	Pure (gls)			
1	5.7.33	20.0	60.6	32.1	1	Eau-de-Cologne	
2	5.7.33	2.0	60.6	3.2	3	Eau-de-Quinine	
3	5.7.33	1.0	60.6	1.6	4	Ess. Clove	
4	5.7.33	0.5	60.6	0.8	6	Castoreo Bognat	
5	5.7.33	1.0	60.6	1.6	1	Castor. Hair-oil	
6	5.7.33	1.0	60.6	1.6	8	Cocoon Hair-oil	
7	5.7.33	0.5	60.6	0.8	9	Musk - Handkerchief (Perfumed)	
8	5.7.33	0.25	60.6	0.4	10	Ess. Musk	
9	5.7.33	0.5	60.6	0.8	11	Ess. Camphor	
10	5.7.33	0.25	60.6	0.4	12	Ess. Khas-khas	
11	5.7.33	1.0	60.6	1.6	13	Ess. Ginger	
12	5.7.33	0.5	60.6	0.8	14	Aqua. Rose Conc	
13	5.7.33	2.0	60.6	3.2	15	Baz. Rum	
	5.7.33	1.0	60.6	1.6	16	Jambogandi Hair wash	
	5.7.33	1.0	60.6	1.6	17	Jambogandi. Hair wash	
	5.7.33	2.0	60.6	3.2	18	Cantharidin - Hair wash	

C. Kalyana nadas
L. n. d. 9.10.37

Enquiry Report No. 1

ndipic

10 9 39

From

De Labir or Officer

K. C. P. W. S. D. S.

ndipic.

to

ore Assistant Commissioner
to the Officer

Chetank Maday

Reference - G. R. O. 2352 (-) dated 5. 9. 1939
to Assistant Commissioner for the Officer

Sir

I beg to submit hereunder the information called for in the reference cited above for favour of Assistant Commissioner's perusal.

1. The quantity of alcohol (in hand) Nil

2. The quantity of distilled spirit in (The Bonded warehouse) Nil

3. The stock of medicinal preparations in the bonded warehouse with the following particulars as on 10.9.39.

Sl. No.	Name of Preparation	Quantity of vessel	Quantity in stock (lb)	Price per lb	Value	Remarks
88	Tr. Quassia	50x1 lb	5.0	4.3	0.6	
15	Tr. Digitalis	20x1 lb	2.0	2.86	1.43	
16	Ext. Sarsa Lig.	50x1 lb	3.7	4.3	1.16	
30	Tr. Auranth	5x1 lb	8.5	14.5	1.1	
32	Tr. Ginseng	163x1 lb	16.3	28.9	1.77	
28	Tr. Rheo.	125x1 lb	12.5	14.5	1.16	
	Total		48.0	69.36		

4. The stock of spirituous preparations other than medicinal in bonded warehouse is - Nil.

5. The particulars of spirituous medicinal

Sir, please turn over.

medicinal preparations in process of manufacture
in pharmaceutical laboratory and those of
poisonous preparations other than medicinal
in the process of manufacture in Essence
Laboratory of K C and P works Ltd. which
are herewith submitted in the form of a
Statement

I beg to remain
Sir

Your most obedient servant

- C. N. Kalyana Nadas

10/5/37
Lo ndipi.

No.

CAMP ndipiDated 11-10-37

From

De Laboratory Officer
K. R. P. Warky Ltd
ndipi

To

De Assistant Commissioner
for Distilleries
Bhagant Maday

REFERENCE: — G.R. No. 2352/37 dated 7.2.37 & 1.3.37
Re: Distilleries Commission for Distilleries Maday

3.10.37 to which in the file called for
 no order.

Para. 1. — It is noted — in the report
 no C. R. K. Kama Nadas has been transferred
 and there were no orders in the Assistant Commissioner's
 No. 100/169/37 dated 20.5.37

Para. 2. — The detailed report was submitted
 to the Assistant Commissioner for Distilleries on 10.10.37
 submitting a copy to the District Officer
 Coimbatore on the same date.

Para. 3. — A report was submitted on
 3.10.37 to the Assistant Commissioner for
 Distilleries direct assigning P. 2 No 106/37
 dated 3.10.37 and a copy was submitted
 to the District Officer Coimbatore on 5.10.37
 The Managing Director has
 not yet paid the Establishment of 1.2.37. The
 same charges up to now.

Yours very obedient servant
C. R. K. Kama Nadas

Copy submitted to
 District Officer Coimbatore

11.10.37
 ndipi

In reply, please quote
number, date and
short title.*

Received _____ Registered _____

From (Name) J. V. Vard Scuire,
(Designation) Asst. Commr. for Distilleries,
Post Box _____, (STATION) _____,
Telegraphic Address _____



ABNART
16120

The Secretary,
Board of Revenue, Separate Revenue,
Madras.

R.C. No. 2352/37, dated 22nd Octr. 1937.

Sir,

*

Licence - The Karnataka Chemical and
Pharmaceutical Laboratory - Udipi - 1937-
1938 - cancellation.

ENCLOSURES _____

2 Licences. _____

Ref.- Board's D.No. 2049 dated 22-9-1937.
My letter C.R. 2352/37 d/17-10-37.

SPARE COPIES _____

I submit herewith the two licences granted
by the Commissioner to the Karnatak Chemical
and Pharmaceutical Works, Udipi.

2. As stated in my letter cited above I
shall submit a further report or or after
1-11-37. I await orders, if any, on my letter
cited above.

M. Sambamatha 23x37
for Asst. Commr. for Distilleries

161

Licence granted to The Karnataka Chemical & Pharmaceutical
South Kanara
Works Ltd., Udipi / for the manufacture in bond of medi-
cinal preparations containing spirit.

--

I, N. Gopalaswamy Ayyangar, C.I.E., Commissioner of
Excise, under the Madras Abkari Act, 1886 hereby licence
you, The Karnataka Chemical & Pharmaceutical Works Ltd., Udipi /
to manufacture in bond medicinal preparations containing
spirit at the premises opposite Taluk Office on the Court /
and to remove finished preparations therefrom on payment
of the prescribed rate of duty from 1st April 1937 till
31st March 1938 inclusive, subject to the following condi-
tions to be observed by you, the said The Karnataka Chemical
& Pharmaceutical Works Ltd., Udipi, South Kanara.

CONDITIONS.

1. The licensees shall be bound by the rules con-
tained in Board's Notification No.5, dated 8th June 1923
published on pages 1289-1295 of the Fort Saint George
Gazette, Part II, dated 26th June 1923, as amended by
Commissioner's notification No.10 dated 14th May 1924
published in the Fort Saint George Gazette, Part II dated
27th May 1924, No.10 dated 18th June 1925 published in the
Fort Saint George Gazette, Part II dated 23rd June 1925,
No.15 dated 24th November 1930 published in the Fort Saint
George Gazette, Part II dated 2nd December 1930, No.9
dated 30-10-1931 published in the Fort Saint George Gazette
Part II dated 7th July 1931 and No.10 dated 22-8-34 pub-
lished on page 1035 of the Fort Saint George Gazette,
Part II dated 28-8-1934, regarding the supervision and
control of the Pharmaceutical Laboratories licensed for
the manufacture of medicinal preparations in bond.

2. The licensees shall observe and keep the rules
applicable to Warehouses generally so far as they concern
them,

them, and also all such further rules as may under the authority of the Madras Abkari Act, 1886 or other law for the time being in force and relating to the Abkari Revenue be made by the Commissioner of Excise.

3. The licensees shall manufacture only such preparations as are previously approved by the Commissioner. A wastage of 10% on all spirit issued from the spirit store shall be allowed for loss during manufacture in the case of preparations manufactured from raw materials. No wastage allowance will be made in the case of preparation manufactured from concentrated tinctures.

4. The licensees shall maintain in the prescribed form true accounts of all operations and transactions in the Laboratory and shall furnish such statements when called upon to do so by the Collector, ^{Kanara} South / or the Excise officers not lower in rank than that of a Sub-Inspector.

5. The licensees shall give every facility to the Excise officers not lower in rank than that of a Sub-Inspector to enter into and examine the premises and to inspect the accounts ~~now~~ maintained in connection with the operations in the Laboratory whenever required.

6. The licensees shall pay in advance on the 1st of each month to the Collector, ^{Kanara} South / the cost of the Abkari establishment deputed to supervise the operations in the Laboratory together with the leave and pensionary contributions.

7. An infraction of any of the conditions of this licence either by the licensees or by any person in their employment will render the licensees liable to the payment of a fine of Rs. 10/- for each such offence or the

cancellation

- 3 -

16

cancellation of the licence as the Commissioner may direct.
The levy of such fine or cancellation of the licence shall
not preclude the licensees from being otherwise dealt with
under the provisions of the Madras Opium Act, 1886,

R. R. M. S.

Office of the Commissioner of Excise, Chennai,
For COMMISSIONER OF EXCISE.

Madras, 24th February 1937

15.2.37

17

Licence granted to The Karnataka Chemical & Pharmaceutical
South Kanara
Works Ltd., Udipi/ for the manufacture in bond of culinary
aerated water and other flavouring essences, extracts and
colourings, perfumes and toilet preparations containing
spirit.

--

I. N. Gopalaswamy Ayyangar, C.I.E., Commissioner of
Excise, under the Madras Abkari Act 1886 hereby licence
you The Karnataka Chemical & Pharmaceutical Works Ltd., Udipi/
South Kanara
to manufacture in bond culinary, aerated water and other
flavouring essences, extracts and colourings, perfumes
and toilet preparations containing spirit at the premises
the Court Road in the Town of Udipi, South Kanara
opposite Taluk office on/ and to remove preparations
therefrom on payment of the prescribed rate of duty from
1st April 1937 till 31st March 1938 inclusive, subject
to the following conditions to be observed by you, the
said

CONDITIONS.

1. The licensees shall be bound by the rules con-
tained in Commissioner's notification dated 2nd July 1932
published on pages 964-970 of Part II of the Fort Saint
George Gazette dated 12th July 1932, notification No.9
dated 25th September 1933 published on page 1106 of Part
II of the Fort Saint George Gazette dated 3rd October
1933, notification No.5, dated 1st March 1934 published
on page 356 of Part II of the Fort Saint George Gazette
dated 13th March 1934 and notification No.11, dated
22-8-1934 published on page 1035 of Part II of the Fort
Saint George Gazette dated 28-8-1934 regarding the super-
vision and control of bonded warehouses licensed for the
manufacture of culinary, aerated water and other flavour-
ing essences, extracts, colourings, perfumes and toilet
preparations in bond.

2. The licensees shall observe and keep the rules applicable to warehouses generally so far as they concern them, and also all such further rules as may under the authority of the Madras Abkari Act, 1886 or other law for the time being in force and relating to the Abkari revenue be made by the Commissioner of Excise.

3. The licensees shall manufacture only such preparations as are previously approved by the Commissioner. No wastage allowance will be made.

4. The licensees shall maintain in the prescribed form true accounts of all operations and transactions in the Bonded Warehouse and shall furnish such statements when called upon to do so by the Collector, ^{South Kanara} or Excise officers not lower in rank than that of a Sub-Inspector.

5. The licensees shall give every facility to the Excise officers not lower in rank than that of a Sub-Inspector to enter into and examine the premises and to inspect the accounts maintained in connection with the operations in the Bonded Warehouse whenever required.

6. The licensees shall pay in advance on the first of each month to the Collector, ^{Kanara} South/ the cost of the Abkari establishment deputed to supervise the operations in the Bonded Warehouse together with the leave and pensionary contributions.

7. An infraction of any of the conditions of this licence either by the licensees or by any person in their employment will render the licensees liable to the payment of a fine of Rs.10/- for each such offence or the cancellation of the licence as the Commissioner may direct.

The

109

- 3 -

The levy of such fine or cancellation of the licence shall not preclude the licensees from being otherwise dealt with under the provisions of the Madras Abkari Act, 1886,

B. R. Menon

FOR COMMISSIONER OF EXCISE.

Office of the Commissioner
of Excise, Chempak,

Madras, 24th February 1937 *for*
15.2.37

56 ²/_{9/11}

20

CJ. 10,

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying --		<i>in</i>
When copied --	9.11	<i>CL</i>
When examined..		
When signed --		
When despatched.		

SUBJECT:—

Kiccence. Phl. Labry and Bonded Warehouse - Karnataka chemical and Phl. Works. Udipi -1937-38. Cancellation.

READ AGAIN _____, dated _____ 19____.

" " _____ " _____ 19____.
READ ALSO:—

No. _____ From the AED Re, No. 2852/37, dated 17-10-1937. pplh-124

" " _____ " _____ 19____.

" " _____ " _____ 19____.

Order Ms. No. _____, dated _____
Resolution Rout: Ch no 14720 AED/37C

Refce

The AED is requested to send the report promised in his letter cited very urgently.

Phesuv

9/11/37
81/37

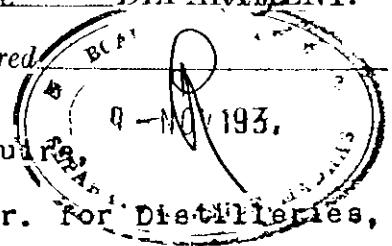
To the AED.

Reply since received
Not viewed.

In reply, please quote
number, date and
short title.

Received

Registered



From (Name) J. W. Ward Esquire,
(Designation) Asst. Commr. for Distilleries,
Post Box _____, (STATION) Madras.
Telegraphic Address _____

To

The Secretary,
Board of Revenue, Separate Revenue,
Madras.

R.C. No. 2352/37, dated 7th November 1937.

Sir,

ENCLOSURES _____

Licence - Pharmaceutical Laboratory and
Bonded Warehouse - Karnataka Chemical and
Pharmaceutical Works, Udipi - 1937-38 -
cancellation.

SPARE COPIES _____

Ref.-Board's C.R.No.14720 Abk d/5-10-1937.
My letter R.C.2352/37 dated 17-10-37.

In continuation of my letter cited above,
I enclose herewith a copy of letter dated 1-11-37
received from the Sub Inspector in charge of
Karnataka Chemical and Pharmaceutical Laboratory,
Udipi and request that early orders may be passed
on my reference.

M. G. Ramakrishnan 9/11/37
for Asst. Commr. for Distilleries.

A.P. 9/11.

22

Copy of letter dated 1-11-1937 from the Laboratory Officer,
Karnataka Chemical & Pharmaceutical Works, Udipi.

Ref.- R.C.No.2352/37 dated 17-10-37 of the Asst.Commissioner
for Distilleries, Madras.

I beg to report that the Managing Director of this
Laboratory has not turned up to day as enjoined in the
Asst.Commissioner's Proceedings cited above, to dispose
of the stock of spirituous finished medicinal preparations
remaining in Bond in the Process of manufacture in Pharma-
ceutical Laboratory and Bonded Warehouse at Udipi.

2. The issue transactions etc., with the Managing
Director will be attended to henceforth on receipt of
separate orders from Asst.Commissioner for Distilleries,
Madras.

/True copy/

A.P.9/11.

11.15 AM
To issue today

23

C.S. 10.

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying -	11/11/37	
When copied -	11/11/37	
When examined -	11/11/37	
When signed -		
When despatched.		

SUBJECT:-

Licence. Phl. Laby and Bonded Warehouse. Karnataka chemical & Phl Works. Udipi 1937-38 - cancellation - recovery of duty dues

READ AGAIN _____, dated _____ 19____.

" " _____ 19____.
READ ALSO:-

No. (1) From the ACP Re No 2357/37 Dated 17/11/37 19____ pp 4-15

" 21 " " " " 7/11/37 19____

" " " " " " " 19____.

Order Ms. No. _____, dated _____
Resolution Rout. C.R. No. 14720 Al-49/37-5

pp 45 of
p 15 - 1st & 2nd Vol I

Rejo

The ACP has stated that Rule 37 of the Disty and Warehouse Rules which may be applied to spirits in store in the Bonded Warehouse cannot be applied to spirituous prepns in the absence of a definition that spirits include spirituous prepns. Spirits have been defined in the Abkari Act as any liquor containing alcohol and the term 'liquor' includes all liquid consisting of or

24

containing alcohol. ~~The Act~~
is informed that Sp. preps
are liquids containing alcohol
and these do therefore come
under the term 'spirits'. According
to rule 37 of the Disty and W. H. Rules
the licensee is bound on
cancellation of his licence to
pay the duty forthwith on the
spirit contained in the preps
and remove them. If the licensee
fails to do so within 10 days
of the receipt of written notice
from the ~~Act~~ Act Commr,
the cost of any establishment
which it may be necessary
to employ may be recovered
from the defaulting licensee.
In the event of continued
neglect, the spirits (or) the sp.
preps shall be liable to be
forfeited at the discretion of
the Commr. - But there would be
little use in forfeiting the
preparations ^{in store with the licensee} as they might be ~~useful~~
~~probably~~ be unsaleable, and if so ~~would~~ ^{would} ~~ultimately~~
ultimately have to be destroyed.

2. The Board therefore considers that action should be taken, for the recovery of all dues, under the terms of the hypothecation deed executed by the ex-licensee. The collr of S. Kanara is requested to issue a notice to the ex-licensee to pay^{up} all the dues and remove the entire stock of preps forthwith after paying duty, failing which the stock of preps as well as the plant and buildings hypothecated to the Govt will be sold at his risk and Govt dues recovered. The ACP should furnish to the collr ^{with} details as to the correct amount that should be recovered from the ex-licensee.

To the collr of S. Kanara
A.C.P.

DESPATCHED.

16 JUL 1957
1.2

Drafted 2.9
-1409

10/4/57
1/8/57
10/11/57
10/11/57
10/11/57

58 P
9/11/2

C.F. 18.

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..		
When copied ..	9/11/2	(H)
When examined ..	9/11/2	(H)
When signed ..		
When despatched.		

SUBJECT:—

Licence. Phil laboy & Bonded WH.
- Karnataka Chemical & Phil works
Udipi - withdrawal of S. I -
- report.

READ AGAIN _____, dated _____ 19____.

" " _____ " _____ 19____.
READ ALSO:—

No. _____ From the _____, No. _____, dated _____ 19____.

" _____ " _____ " _____ 19____.

" _____ " _____ " _____ 19____.

Order Ms. No. _____, dated C.A. No. 14720 Dtd/37.C. 19____.
Resolution Rout.

Refce.

The Managing Director, The Karnataka Chemical & Phil works, Udipi has not taken any action so far to pay up. The Govt dues or clear the bonded goods. As the licence has been recovered already, The A.C.D is requested to report why the S.I. cannot be withdrawn after closing the stock and handing over the laboratory to the charge of the local S.I or Inspectors Mangalore leaving only a person in charge.

To .

Mr. A.C.D. Madras

DEPT. OF REVENUE
9-11-37
VH

WJ
7/11/37

11/50
7.12.37

R. G. Rao

OFFICE OF THE ASSISTANT COMMISSIONER FOR DISTILLERIES, MADRAS.

J. J. Vard Esquire.

2352
R.C. 2344/37

Dated 14-12-1937.

Subject.- Licence - Pharmaceutical Laboratory and Bonded
Warehouse, - Karnataka Chemical and Pharma-
ceutical Works, Udipi - Withdrawal of Sub Inspector.

The Sub Inspector in charge of Pharmaceutical Laboratory,
Udipi will hand over charge of the bonded goods to the Sub
Inspector, Udipi Range on receipt of orders from the Board.
On the same date he will relieve one of the peons sanctioned
for guard duty. The Inspector, Southern Distillery Circle
will issue orders transferring the peon of the Udipi Laboratory
to a Warehouse or Distillery in his Circle discharging the most
junior acting peon

2. The store articles and delicate instruments may be
sent to the Office of the Assistant Commissioner for Distilleries
for transfer to Board's Stores. and the articles of furniture,
stationery, and library books, old records etc., to the Warehouse
Officer, Mangalore for custody. The current books may be left
in charge of the Range Sub Inspector till the bonded goods are
released and he will thereafter despatch them to the Warehouse
Officer, Mangalore after closing the entries in them.

M. G. Sambamurti 15-12-37.
for Asst. Commr. for Distilleries.

To the Sub Inspector in charge of Pharmaceutical Laboratory.
Copy to the Inspector, Southern Distillery Circle.
Copy to the Inspector of Excise, Udipi Circle.
Copy to the Secretary, Board of Revenue, Secretariat Revenue.

A.P. 15/12.

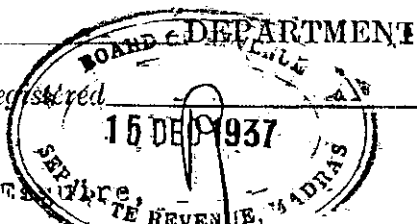
In ~~the~~, please quote
number, date and
short title."

Received

BKORI

19048

Registered



From (Name) J. W. Ward
(Designation) Asst. Commr. for Distilleries,
Post Box _____, (STATION) _____
Telegraphic Address _____

To

The Secretary,
Board of Revenue, Separate Revenue,
2352/37, Madras.

R. C. No. 3344/37, dated 14th Decr. 1937.

Sir,

*

ENCLOSURES _____

Licence - Pharmaceutical Laboratory and
Bonded Warehouse - Karnataka Chemical and
Pharmaceutical Works, Udipi - Withdrawal of
Sub Inspector.

SPARE COPIES _____

Ref.- Board's C.R.No.14720 Abk/37-C dated
9-12-1937.

The Sub Inspector in charge of the Karnataka
Chemical and Pharmaceutical Laboratory, Udipi
may be withdrawn as also one⁴ the 2 peons sanction
-ed for guard duty. The Range Sub Inspector,
Udipi may be directed to relieve the Pharmaceu-
tical Laboratory Officer and be in additional
charge till the bonded goods are released.

After

After the bonded goods are released the other
neon will be withdrawn.

Ch. Sambathra 157237.
for Asst. Commr. for Distilleries.

Copy to the Sub Inspector, Udipi Laboratory.
Copy to the Inspector, Southern Distillery Circle.

A.P. 15/12.

Also
151237

70

held at the risk of the exlicensee.

Yosh. dues recovered. As the ex-husband
has not turned up so far and
harder to clear the goods it
~~is~~ is unnecessary to keep ^{a sub} ~~at S.I.~~ ^{at S.I.}
and two persons at the Bonded
Warehouse. The Board therefore
directs that the S.I. in charge
should take ~~of~~ stock of the
preparations ~~at the S.I.~~ in the
laboratory and send them
over to the S.I. Tdipi range
for ~~the S.I. Tdipi range~~ who will be
in charge of them until further
orders are issued from the Board
or by the P.D. One of the two
persons sanctioned ~~at the Lab.~~
will be retained at the Lab.
for guarding the same.
2. The Supr. Tdipi Circle
should direct the S.I. Tdipi
to relieve the S.I. at the Karnataka
Chit. at once.

3. The C.A. of Kanara is
requested to adjust the S.I. of the
been to be retained at the Lab.
from the deposit ~~made by the~~
ex-husband. He is also requested

30 APR 1937
 EXCISE DEPARTMENT.

In reply, please quote
 number, date and
 short title.*

Received

Registered 25th 1937

From (Name) J. W. Ward Esquire,

(Designation) Asst. Commr. for Distilleries,

Post Box _____, (STATION) ~~Madras~~.

Telegraphic Address _____

To

The Collector,
 South Kanara District,
 Mangalore.

R; C. No. 2352/37, dated 25th Decr. 1937.

Sir,

* Licence - Pharmaceutical Laboratory -
 Karnataka Chemical & Pharmaceutical Works
 Udipi - Withdrawal of staff.

ENCLOSURES _____

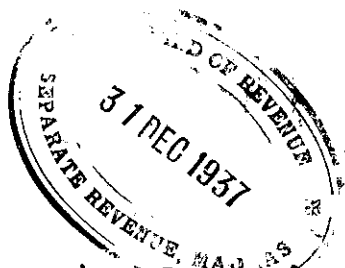
Ref.- My letter R.C. 2352/37 dated 23-11-37

SPARE COPIES _____

In continuation of my letter cited above,
 I have to inform you that the Managing Director
 of Karnataka Chemical and Pharmaceutical Works,
 Udipi has since paid Rs. 28/- being the differen-
 tial house rent due to the Excise Staff sanc-
 tioned for the Laboratory for the month of June
 July 1937.

W. J. Gambhir
 for Asst. Commr. for Distilleries.

✓ Copy to the Secretary, Board of Revenue, Sep.
 Revenue, Madras.



G. N. Kalyana naga
27
Lo. nari

Certified the statements of preparations overleaf is correct

L. S. Sundaram
Range Sub Inspector andip.
27.12.37

In ☐ y, please quote
number, date and
short title.*

Received

Registered

31 FEB

11 FEB 1938

From (Name) J. W. Ward Esquire,

(Designation) Asst. Commissioner for Distil-
leries.

Post Box _____, (STATION) Madras.

Telegraphic Address _____

To

The Secretary,
Board of Revenue, Separate Revenue,
Madras.

R.C. No. 2352/37, dated 8th January 1938

Sir,

Licence - Pharmaceutical Laboratory - The
Karnataka Chemical and Pharmaceutical Work
Udipi - withdrawal of staff.

ENCLOSURES _____

No 26-32 CF

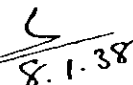
Ref.- Board's C.R. No. 14720/37 d/16-12-37.

SPARE COPIES _____

The Sub Inspector in charge of the Karnat-
ka Chemical and Pharmaceutical Laboratory, Udipi,
was relieved of his charge by the Udipi Range
Sub Inspector on the afternoon of 27-12-37 and
one of the two peons sanctioned for guard duty
was also relieved from duty from the same after-
noon.



Asst. Commr. for Distilleries.

A.P. 3/1. 
8.1.38

No 57
 P
 15/11

31

C.B. 10,

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying —		
When copied —	15/11	U
When examined —	15/11	U
When signed —		
When despatched.		

SUBJECT:—

Licenses - P.H. naby and Bond
 Warehouse - Karnataka Chemie
 works - Zidipri - Cancellation
 - Recovery of spot dues - Refuse

READ AGAIN _____, dated _____ 19____.

" " _____ " _____ 19____
 READ ALSO:—

No. _____ From the _____, No. _____, dated _____ 19____

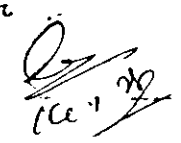
Board's CR no. 14720 Adu/37-C dt 15-11-37. No 23 20.11
 " " " " " " 19____

" " " " " " 19____

Order Ms. No. _____, dated CR no 14720 Adu/37 C. _____ 19____
 Resolution Rout.

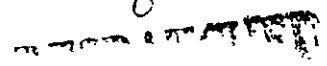
Refce

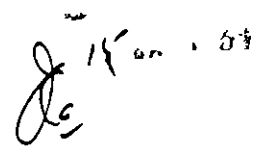
The attention of the Collr of
 S Kanara is invited to the Board's
 reference cited and he is requested
 to report urgently the action taken
 by him thereon


 16/11/38

16/11/38
 14/11/38

To

Mr Collr of S Kanara


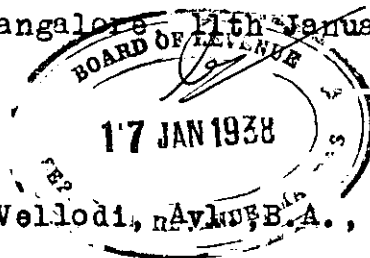
15/11/38


Ref.A4.5190-37.

2,70
South Kanara Collector's Office,
Mangalore 17th January 1938.

From

b36
M.R.Ry. Rao Bahadur M.V.Vellodi, B.A.,
Collector of South Kanara.



To

The Secretary to the Board of Revenue,
(Separate Revenue), Madras.

Sir,

Abkari - Licences - The Karnataka Chemical and
Pharmaceutical Works Ltd., Udipi - Cancellation - Recovery of
Government dues -

Ref:- Board's C.R.No.14720/37 dated 16.12.37.

Hf' , P
I enclose a copy of the notice issued to the Karnataka
Chemical and Pharmaceutical Works Ltd., Udipi in pursuance of
the orders in para 2 of the Board's reference C.R.No.14720 -
Abk.37-C dated 16.11.37. The notice was sent by registered
post and was delivered to the ex-licensee on 21.12.37. The
Sub Inspector in charge of the Laboratory has reported on
9.1.38 that the ex-licensee has not made any arrangement for
the removal of the stock of preparations. The balance of
deposit made by the ex-licensee under rule 26(1) of the ----
Distillery and Warehouse rules is quite insufficient to meet
the dues. The only course left open is to attach and sell
the stock of preparations as well as the plant, building etc.
hypothecated to Government; but I doubt very much whether the
stock of preparations, plants and machinery would find a sale.
Though the building and the land on which it stands have been
hypothecated to Government, they do not actually belong to the
Firm - please see this office letter Ref.A4.4676-35 dated
28.11.35 disposed of in Commissioner's Proceedings No.R.114-

Abk. dated 18.1.1936. I, therefore, solicit orders whether coercive processes should be issued for the attachment and sale of the above mentioned properties. I also request to be informed whether the moveables, if any, belonging to the Firm but not hypothecated to Government can be attached and sold for the recovery of the dues.

Ch. H. dt

For Collector. 15.1.38

18A
15.1.38.

31 & 32 M. 1st Draft
S. 2nd Draft

41

DRAFT FOR APPROVAL.

2 Drafts

C.F. 16.

	Date.	Initials.
When received for fair copying		
When copied		
When examined		
When signed		
When despatched.		

SUBJECT:—

Licence. Phl. Labry & Boudewill
The Karnataka Chemical & Phl. Works
Ltd. Mysore - Cancellation -
Termination of preparative order

READ AGAIN _____, dated _____ 19____.

" " _____ " _____ 19____
READ ALSO:—

No. _____ From the _____, No. _____, dated _____ 19____.

" _____ " _____ " _____ 19____.

" _____ " _____ " _____ 19____.

Order - Ms. No. _____, dated C.P. 14720/37-c. _____ 19____.
Resolution Rout.

Memo

The licences granted to the Karnataka Chemical and Phl. Works Ltd. Mysore S. Cauvera for the manufacture in bond of medicinal preparations containing spirit & of culinary, aerated water & other flavouring essences, extracts & colourings & perfumes & toilet preparations Contg. Spirit were Cancelled and withdrawn in October 1937. As required by rule 37 of the Disty & W. & R. Rules applicable to the above licences the ex. licencee by the A.C.D. was directed to remove the 1-6-37 the directions preparations in the Laboratory as a part of.

p 1301.
p 12 L.A. 101
p 59

42 ✓

The duty due on the spirit contained
in the preparations. The licensee
has not so far paid the duty or
arranged for the removal of the preparations.

In view of the continued neglect
on the part of the licensee to pay the
duty and remove the sp. preparations
the Commr. of Excise & Lep. Rev. hereby
declares under rule 37 of the Disty. & H.
rules that the spirituous preparations
in the Karnataka Chl. & Pchl. Works
Ltd. Bdr. be forfeited to the Govt.

[Signature]

II

Subject (Same as above).

From the Cthr. of S. Kanara. Ref. A-4-5190/37
11.1.38.

Repe.

Two Copies

~~Copy~~ of the order forfeiting

the spirituous preps. in the Karnataka
Chl & Pchl. Works Ltd. Bdr. are forwarded
to the Cthr. of S. Kanara for serving
on the parties concerned and
report to the Board the fact of
service. Orders will be issued

p. 2 T. 211061

To

The Karnataka Chemicals & Pchl.
Ltd. Bdr.

M. R. U. Venkataraj Amappa
Baliga Bdr. Kanara
Director The Karnataka Chl
& Pchl. Works Ltd. Bdr.

Through the Cthr. of S. Kanara,
Copy to the Cthr. S. Kanara.

DESPATCHED

9/2/38

about the sale of the preparations
in due course.

2. The S.I. and one of the two
peons sanctioned for the Karnataka
Chk. & Hk. works No. 2000 have been
withdrawn from 28.12.57. The Board
considers that no further charge
should be incurred on account of
the establishment and direct that
the other peon should also be relieved
forthwith. The S.I. Tripura range
who is in charge should depute a peon from his
range for guarding the Phil. Lab.,
and relieve the peon now on
duty at once. The date of relief
of the peon should be reported to
the Ctr. S. Kanara & the A.C.D.

3. The Ctr. of S. Kanara is
requested to adjust the dues on account
of the establishment for the deposit
made by the licensee. The amounts
due and adjusted at the time of
the signature & at the time of
withdrawal of the establishment
should be reported to the Board.
The balance of the deposit amount
after adjusting the establishment charge
fully should also be reported.

The Ctr. of S. Kanara
S.I. Tripura range
Is Tripura & S.A.C.
A.C. West Coast & A.C.D.

9/3/58 - C.S.D.

X - 16/1/58

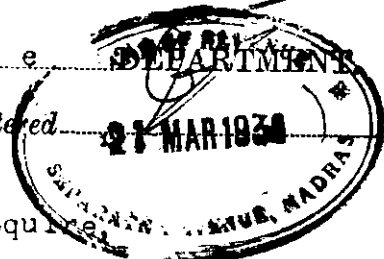
17/1/58

CF 22 (a).

In reply, please quote
number, date and
short title.*

Received.....

Registered.....



From (Name) J. W. Ward Esquire

(Designation) Asst. Commr. for Distilleries,

Post Box....., (STATION) Madras.

Telegraphic Address.....

To

The Secretary,
Board of Revenue, Separate Revenue,
Madras.

R.C. No. 2352/38, dated 17th March 1938.

Sir,

ENCLOSURES.....

SPARE COPIES.....

*
Licence - Pharmaceutical Laboratory and
Bonded Warehouse - The Karnataka Chemical
& Pharmaceutical Works Ltd., Udipi -
cancellation - forfeiture of preparations
- withdrawal of peons.

Ref.- Board's C.R. No. 14720 Abk/37-C dated
3-3-38.

The second peon who was retained for guard
duty at the Karnataka Chemical and Pharmaceuti-
cal Laboratory, Udipi was released on the F.N.
of 14-3-38 for work elsewhere.

W. Sankaranarayanan 18328
for Asst. Commr. for Distilleries.

Copy to the Treasury Deputy Collector, South Kanara
Copy to Tahsildar, Udipi. (Dt.)

CK
18.3 A.P. 18/3.

4572
Ref. A4-5190-37.

4
South Kanara Collector's Office,

Mangalore, 29th March 1938.

APR 1938

From

M.R.Ry. Rao Bahadur M.V. Vellodi, Avl., B.A.,
Collector of South Kanara.

To

The Secretary to the Board of Revenue,
Separate Revenue, Madras.

Sir,

LICENCES - Pharmaceutical Laboratory and bonded warehouse-
The Karnataka Chemical and Pharmaceutical Works Ltd., Udipi -
Cancellation - Forfeiture of preparations - Service of the
order - Reported -

2-474- Ref:- Board's C.R.No. 14720 Abk.C 37 dated 8.3.1938.

As Mr. U. V. A. Baliga, the Managing Director of the
Firm was absent from Udipi and as the date of his return was
not known, the Board's order forfeiting the spirituous ----
preparations was got served by affixture (one copy to the
front wall of the house of Mr. Baliga in which he and his
children reside and another copy to the show-room of the
Pharmacy) through the Revenue Inspector of Udipi firks on
21.3.1938.

Ch. ...
For Collector.

30.3.38.

15 5/4 46

C.F. 10.

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying —		
When copied, <u>21/4</u>		
When examined... <u>21/4</u>		<u>gm</u>
When signed —		
When despatched.		

SUBJECT :—

Licence - Phal kaly + Bonded W H
The Karnataka Chemical + Phal
works Ltd. Sale of forfeited
Sperituous goods - orders.

READ AGAIN _____, dated _____ 19____.

" " _____ " _____ 19____.

READ ALSO :—

No. _____ From the Collr of S. Kanara, No. 14-5195, dated 29.3.1938 1454

" _____ " _____ " _____ " _____ 19____.

" _____ " _____ " _____ " _____ 19____.

Order Ms. No. _____, dated CR No 14720 Alch 27.4 19____.
Resolution Rout.

Reply

The Collr of S. Kanara is request
to arrange, in consultation with
the A.C.D., for the sale by auction of ^{the} ~~the~~
Sperituous goods, in convenient
lots, with the duty on the spirit
contained in each lot as the market
price for it. He is ~~not~~ requested
to draw up a sale notice with
suitable conditions and submit
the same for Board's approval before
issue. The Collr. should copy the sale.

By the attention of the Collr is
invited to para 3 of the Board's
CR No 14720 Alch 27.4 by G. 3 38 and
he is requested to report the amount.

1434

47

due on account of the extra establishment
from the firm and also the balance
of the deposit that remains after
deducting the establishment
charges.

123
10.4
11.4.38

10.4.38
11.4.38

To

The Cdr of 3 Kanara c

A-C-D

DESPATCHED

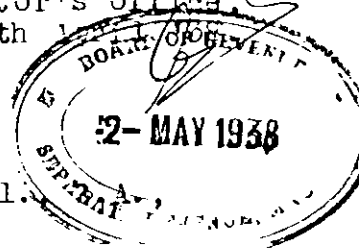
21 APR 1938

Ind.

48

Ref. A4-5190-37.

South Kanara Collector's Office,
Mangalore, dated 29th



From

M. R. Ry. Rao Bahadur M. V. Vellodi, Avl.
Collector of South Kanara.

To
5933

The Secretary,
to the Board of Revenue,
Separate Revenue, Madras.

Sir,

LICENCE - Pharmaceutical Laboratory and Bonded
warehouse - The M. C. & P. Works Ltd., Udipi - Cancellation -
Recovery of dues -

ps 42-43 +
46-47 c. 8

Ref:- Board's C.R. No. 14720, Abk., C-37 dated
8.3.1938 and 12.4.1938.

for

The amounts due from the abovementioned firm at
the time of the forfeiture of the spirituous preparations
and at the time of withdrawal of the establishment (excluding
the duty on the spirit contained in the preparations) were
Rs. 235-14-0 and Rs. 240-1-0 respectively. The dues have
since been adjusted from the deposit made by the licensee.

2. The particulars of the balance of the deposit that
remains after adjusting the dues are given below.

Rs. a. p.

Aggregate value of the Postal cash certificates, 1400-0-0
pledged as security.

(The certificates were issued on 15.5.33
and the amount of the securities is
payable in full only after 5 years.)

Amount held in Revenue deposit.

2-11-0

Total.

1402-11-0

[Signature]
for Collector.

M. R. / 30.4.38

[Signature]
30.4.38

5/17/15

H9

C.B. 10,

DRAFT FOR APPROVAL.

Date. **Initials.**

SUBJECT :—

When received for
fair copying —

When copied —

When examined...

When signed _____

When despatched.

Licence - Pharmaceutical Sales
and Bonded W.H - The Karnataka
Chemical and Pharmaceutical
Works Ltd, Mysore - Sale of forfeited
spirited goods

READ AGAIN _____, dated July 19 1919.

READ ALSO :—

No. _____ From the Board's Reference No. 14729 dated 12-4-1938 JS 4641
37-C C.B.

" " " " " 19____

” _____ ” _____ ” _____ ” _____ 19_____.

99 _____ 99 _____ 99 _____ 99 _____ 19 _____

~~Order~~ ~~Ms.~~ ^{CR} No. 14720 ⁵ dated _____ 19____.
~~Resolution~~ ~~Rout.~~ _{137-C}

10

The Colbr of South Kanara.

Ref

The Colbr is requested to expedite the submission of the draft sale notices, for the approval of the Board.

DESPATCHED
17 MAY 1979

17 MAY 1939

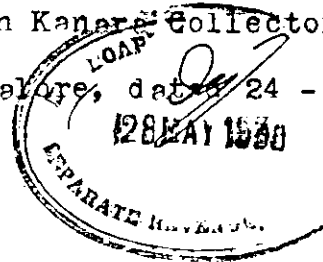
17 MAY 1968
Vol 5.43

12.538

14.8.20

50
Ref.A4-5190-37.

South Kanara Collector's Office,
Mangalore, dated 24 - 5 - 1938.



X
ABKARI
7241

From

Sri Rao Bahadur M.V.Vellodi, B.A.,
Collector of South Kanara.

To

The Secretary to the Board of Revenue,

Separate Revenue,

Madras.

Sir,

Abkari - Licenses - Karnataka Chemical and
Pharmaceutical Works, Ltd., Udipi - cancellation - sale of
forfeited spirituous goods.

Ref: Board's C.R.No.14720 Abk.37-C dated
12-4-1938.

I enclose a copy of the list of spirituous preparations stocked in the bonded warehouse of the Firm with the proof spirit content in each, furnished by the Assistant Commissioner for Distilleries. He suggests that these preparations may be put up for sale item by item with the duty on the spirit contained in each as the upset price as he considers that their sale by lots will not be remunerative for the reason that the quantity of each preparation is large. I am inclined to agree with him.

2. The draft sale notification with suitable conditions is also enclosed for the Board's approval. The date of sale will be fixed by me before the notice is issued.

For Collector.

26.5.38.

51

NOTICE OF SALE OF SPIRITUOUS PREPARATIONS.

Notice is hereby given that the spirituous medicinal preparations in process of manufacture and spirituous preparation other than medicinal in process of manufacture, and the spirituous medicinal preparations at the Karnataka Chemical and Pharmaceutical Laboratory, Udipi, specified in the annexure will be sold by ---- public auction at the premises of the Karnataka Chemical and Pharmaceutical Works Limited, Udipi by the Revenue Divisional Officer, Coondapoor on the or other day to which the sale may be adjourned. The sale will commence at 12 noon. The spirituous goods will be put up for sale in item by item or in convenient lots if such a course is found necessary and knocked down to the highest bidder.

2. Any person desiring to bid must deposit Rs.50/- with the selling officer on the day of sale, No one will be ----- admitted to the auction room unless he has made this deposit. No one may bid for another person unless he holds a power-of-attorney from him. In the case of a duly recognised company or firm an agent duly authorised by a power-of-attorney or an office bearer empowered by articles of association or similar rules may bid for and act on behalf of the Company or firm. Deposits made under this clause will be returned to the unsuccessful bidders at the close of the day's sale.

3. The Officer conducting the sale may at his discretion refuse to accept the bid of any person on the ground that such a course is necessary to prevent arrangements to the detriment of Government interests or for any other valid reasons.

4. The selling officer will fix the upset price of each lot of spirituous goods to be put up for sale. At the close of the day's sale the selling officer will notify the date on which resales if any are found necessary, will be held.

5. The highest bid will be provisionally accepted by the selling officer subject to confirmation by the Collector of

South Kanara. The Collector will be at liberty to accept or reject any bid at his discretion. If the selling Officer before the close of the sale rejects under clause 3 the highest bid for any lot, he may at his discretion either accept the next highest bid or resell the goods. In case of ----- dispute the selling officer's decision will be final.

6. Every person whose bid is provisionally accepted shall

- (a) at once, if so required by the selling officer or otherwise at the close of the day's sale deposit in addition to the deposits made under clause 2, half the value of the goods purchased by him unless the initial deposit made by him under clause 2 equals or exceeds this amount and
- (b) within 5 days from the date of the order communicating the Collector's order confirming the sale the remainder of the purchase money if there be any. The Collector may at his discretion extend this period of 5 days for any valid reasons.

7. The order of the Collector confirming or refusing to confirm the acceptance of a bid shall be final. In the event of any original bid not being confirmed by the Collector for the reason that it is inadequate, the resale will begin with the bid provisionally accepted by the selling officer at the original sale and in the name of the individual who offered the bid.

8. On the failure of any person to make a deposit as required by clause 6 (a) or to pay the balance of the purchase money as required by clause 6 (b), the spirituous goods will be resold or otherwise disposed of by the Collector. Resales under this condition will be at the risk of the defaulting bidder who will forfeit all gain. In the event of a loss to Government by the resale the deposit already made by the defaulting bidder will be forfeited and deducted from the loss arising from the resale and the balance of the loss, if any, will be recovered

from him in the same manner as if it were an arrear of land Revenue. Should, however, the deposits be greater than the loss by resale only such part of the deposits as is necessary to cover the loss will be forfeited and the balance refunded to the defaulter. The defaulting bidder will be similarly liable if the goods are disposed of otherwise than by resale and such disposal results in loss as compared with the original sale. Disposal otherwise than by resale ----- includes destruction of the goods.

9. The successful bidder will not be allowed to remove the goods purchased by him until the sale is confirmed by the Collector and until the purchaser pays the bid amount in full. On confirmation of the sale by the Collector and on final payment of the bid accepted for each lot of preparations the successful purchaser should arrange to remove the preparations at once and the Government will not be responsible for the safe custody of the preparations thereafter or for any loss resulting by failure to remove the goods.

South Kanara Collector's Office, |
Mangalore, 24th May 1938. |

N. Veni Rao
For Collector ()
26.5.38

Statement showing particulars of Spirituous Medicinal preparations in the process of manufacture in the Pharmaceutical ----- Laboratory of Karnataka Chemical and Pharmaceutical Works, Ltd., Udipi.

Serial No.	Date of issue.	Alcohol intended for and issued			Batch No.	Name of preparation.
		Bulk gallons.	Strength O.P.	proof gallons.		
1	19-7-33	30.0	60.7	48.2	18	Tr. Cardco
2	"	10.0	60.7	16-1	33	Tr. Limoris
3	"	5.0	60.7	8.0	44	Ext. Aswagandha Liq.
4	2-9-33	10.0	60.6	16.1	48	Tr. Chincona Co.
5	2-9-33	5.0	60.6	8.0	49	Tr. Cocci
6	2-9-33	5.0	60.6	8.0	50	Tr. Colchici
7	2-9-33	5.0	60.6	8.0	54	Tr. Kramania
8	2-9-33	5.0	60.6	8.0	56	Tr. Stromoni
9	11-9-33	5.0	60.6	8.0	63	Spt. Camphor
10	11-9-33	5.0	60.6	8.0	65	Spt. Menthi Pip.
11	11-9-33	5.0	60.6	8.0	67	Ext. Pulsotilla Liq.
12	11-9-33	3.0	60.6	4.8	68	Ext. Salix Nigra.
13	11-9-33	2.0	60.6	3.2	69	Ext. Sarpalmetto
14	11-9-33	2.0	60.6	3.2	70	Ext. Kantakeri Li
15	11-9-33	2.0	60.6	3.2	71	Ext. Kurchi Liq.
16	11-9-33	2.0	60.6	3.2	72	Ext. Vagu Mangist Liq.
17	11-9-33	3.0	60.6	4.8	73	Ext. Punarnava Li
18	11-9-33	3.0	60.6	4.8	74	Ext. Stillingia Liq.
19	11-9-33	2.0	60.6	3.2	75	Ext. Damiana Liq.
20	11-9-33	5.0	60.6	8.0	79	Tr. Chlorofet Morphia Co.
21	11-9-33	5.0	60.6	8.0	82	Tr. Cinnamon.
22	11-9-33	3.0	60.6	4.8	84	Ext. Barachi Liq.
23	11-12-33	2.0	60.9	3.2	89	Ext. Kalmegh
24	11-12-33	3.0	60.9	4.8	92	Ext. Dasamula
25	11-12-33	5.0	60.9	8.0	94	Tr. Cubah.
26	11-12-33	5.0	60.9	8.0	95	Gripe Water.
27	11-12-33	2.0	60.9	3.2	96	Ext. Gohkeru

55

28	12-1-34	5.0	61.0	8.1	101	Tr. Ipecac.
29	12-1-34	5.0	61.0	8.1	102	Tr. Lobelia Aether.
30	26-1-34	5.0	60.9	8.0	125	Tr. Auranti
31	26-1-34	5.0	60.9	8.0	127	Tr. Jalap.
32	26-1-34	5.0	60.9	8.0	128	Aqua Arethe Conc
33	26-1-34	5.0	60.9	4.8	133	Tr. Podophylli
34	20-4-34	10.0	60.9	16.1	135	Tr. Gentian Co.
35	20-4-34	10.0	60.9	16.1	136	Tr. Nux-vomica.
36	20-4-34	10.0	60.9	16-1	137	Tr. Chinchona Co.
37	20-4-34	10.0	60.9	16.1	138	Tr. Lobelia Aethe
38	20-4-34	5.0	60.9	8.0	140	Ext. Hydrotis Aurichlar.
39	20-4-34	5.0	60.9	8.0	141	Ext. Gulancha Liq
40	1-5-34	4.0	60.9	6.4	149	Spt. Aetheris.
41	1-5-34	3.0	60.9	4.8	150	Spt. Menthe pip.
42	1-5-34	3.0	60.9	4.8	152	Tr. Buchu
43	1-5-34	3.0	60.9	4.8	154	Tr. Chinnamonia
44	1-5-34	3.0	60.9	4.6	156	Tr. Convallarac
45	1-5-34	3.0	60.9	4.8	158	Tr. Caskarilla.
46	1-5-34	5.0	60.9	8.0	161	Tr. Ipecac
47	1-5-34	3.0	60.9	4.8	162	Tr. Avana Sativa.
48	1-5-34	1.0	60.9	1-6	163	Tr. Saffron
49	1-5-34	3.0	60.9	4.8	164	Ext. Lodhra.
50	1-5-34	3.0	60.9	4.8	165	Ext. Sarasa Co.
51	1-5-34	3.0	60.9	4.8	166	Ext. Arjuna
52	1-5-34	3.0	60.9	4.8	167	Ext. Tulsi.
53	1-5-34	3.0	60.9	4.8	168	Ext. Satavari
54	1-5-34	3.0	60.9	4.8	169	Ext. Vidanga
55	2-5-34	5.0	60.9	8.0	170	Tr. Quinine
56	2-5-34	3.0	60.9	4.8	171	Tr. Senna Co.
57	2-5-34	3.0	60.9	4.8	173	Tr. Hydrastis.
58	2-5-34	2.0	60.9	3.2	174	Tr. Arrica flor.
59	2-5-34	2.0	60.9	3.2	176	Tr. Jalap Co.
60	2-5-34	2.0	60.9	3.2	177	Inf. Gentian Co. Conc.
61	2-5-34	2.0	60.9	3.2	178	Tr. Gnaci X Ammon.

56

62	2-5-34	2.0	60.9	3.2	179	Tr. Quassia
63	2-5-34	5.0	60.9	8.0	180	Tr. Rheico
64.	2-5-34	2.0	60.9	3.2	183	Tr. Prodophylli
65	2-5-34	2.0	60.9	3.2	184	Tr. Pruri virgin
66	14.7.34	5.0	60.8	8.0	187	Tr. Cinnamori Co
67	14.7-34	5.0	60.8	8.0	188	Tr. Canthardiri
68	14-7-34	5.0	60.8	8.0	189	Tr. Lavandula Co
69	14.7.34	10.0	60.8	16.1	190	Tr. Zingibivis Fort.
70.	14-7-34	10.0	60.8	16.1	191	Tr. Zingibivis Mitis.
71	14-7-34	4.0	60.8	6.4	194	Tr. Kiro.
72.	14-7-34	5.0	60.8	8.0	195	Tr. Iiodi Declorata.
73	14-7-34	5.0	60.8	8.0	196	Tr. Urginia
74.	31-7-34	10.0	60.8	16.1	198	Lig. Quinine Ammor
75	31-7-34	5.0	60.8	8.0	200	Tr. Valerian Ammor
76	31-7-34	10.0	60.8	16.1	201	Tr. Camphor Co
77	31-7-34	5.0	60.8	8.0	202	Tr. Digitalis
78	31-7-34	5.0	60.8	8.0	203	Tr. Tolu
79	31-7-34	5.0	60.8	8.0	206	Spt. Carapatti
80	31-7-34	5.0	60.8	8.0	207	Tr. Strophanthi
81	31-7-34	5.0	60.8	8.0	210	Tr. Buchu
82.	31-7-34	3.0	60.8	4.8	211	Aqua Arawan Conc
83	31-7-34	2.0	60.8	3.2	213	Aqua Menthapip Conc
84	31-7-34	5.0	60.8	8.0	214	Ext. Cascara Sag. Liq.
85	31-7-34	3.0	60.8	4.8	215	Ext. Grindelia Liq
86	31-7-34	15.0	60.8	24.1	216	Tr. Cardamon
87	26.4.35	3.7	64.5	6.1	220	Tr. Asafoetida
88	26.4.35	3.3	64.5	5.4	225	Tr. Aconite
89	26.4.35	3.5	64.5	5.8	226	Tr. Quillalia
90	26.4.35	4.3	64.5	7.1	227	Tr. Myrrhae
91	26.4.35	4.6	64.5	7.6	228	Tr. Belladonna
92	26.4.35	2.4	64.5	3.9	229	Ext. Ergot Liq.
93	8-5-35	5.0	64.5	8.2	230	Liquor Iodimitis
94	8-5-35	4.2	64.5	6.9	231	Liquor Quinine Ammon

95	1.8.35	1.8	64.3	3.0	233	Tr.Serpentaria
96	1.8.35	2.6	64.3	4.3	235	Tr.Calumbia
97	1.8.35	2.2	64.3	3.6	236	Tr. Catechu.
98	1.8.35	2.0	64.3	3.3	237	Tr.Ferri Perchlor
99	1.8.35	1.5	64.3	2.5	239	Liq.Sterychuine Hydrochlor.
100	1-8-35	4.1	64.3	6.7	240	Ext. Ipæcac Liq.
101	1-8-35	2.4	64.3	3.9	241	Inf.Sennae Conc
102	1-8-35	3.1	64.3	5.1	242	Inf.Senega Conc
103	3-12-35	2.8	63.8	4.6	246	Tr.Senega.
104	3-12-35	2.0	63.8	3.3	247	Tr.Camphor Co.
105	3-12-35	1.1	63.8	1.8	249	Ext.Glycyrrhiza Lia
106	20-12-35	4.0	63.8	6.6	250	Spt. Ammon Aromat.
107	20-12-35	1.8	63.8	2.9	251	Ext.Ergot Liq.
108	14-2-35	2.2	63.8	3.6	252	Tr.Scillae
109	28.3.35	1.0	63.5	1.6	255	Sukumasa Gnatha.
110	28.3.36	1.0	63.5	1.6	256	Dasamulakatathrayadi Quatta.
111	28-3-36	5.2	62.9	8.5	258	Ext.Bellae Liq.

107
26.5.77

58

ITEM NO.II.

Statement showing particulars of spirituous preparations other than Medicinal in the process of manufacture in the Essence Laboratory of Karnataka Chemical and Pharmaceutical Works, Ltd., Udipi.

Serial No.	Date of issue.	Alcohol intended for and issued.			Batch No.	Name of preparation.
		Bulk (Gals.)	Strength O.P.	Proof (Gals.)		
1.	5.7.33	20.0	60.6	32.1	1	Eau-de-cologne.
2.	5.7.33	2.0	60.6	3.2	3	Eau-de-quinine.
3.	5.7.33	1.0	60.6	1.6	4	Ess-Cochineal.
4.	5.7.33	0.5	60.6	0.8	6	Cashmere-Bognet.
5.	5.7.33	1.0	60.6	1.6	7	Castor-Hair oil.
6.	5.7.33	1.0	60.6	1.6	8	Cocoanut Hair oil.
7.	5.7.33	0.5	60.6	0.8	9	Musk Handkerchief (Perfume).
8.	5.7.33	0.25	60.6	0.4	10	Ess.Musk.
9.	5.7.33	0.5	60.6	0.8	11	Ess.Camphor.
10.	5.7.33	0.25	60.6	0.4	12	Ess.Khas-Khas.
11.	5.7.33	1.0	60.6	1.6	13	Ess.Ginger.
12.	5.7.33	0.5	60.6	0.8	14	Aqua-Rose Conc.
13.	5.7.33	2.0	60.6	3.2	15	Baz-rum.
14.	5.7.33	1.0	60.6	1.6	16	Jamborandi & } Hair wash Canthardise }
15.	5.7.33	1.0	60.6	1.6	17	Jamborandi Hair wash.
16.	5.7.33	2.0	60.6	3.2	18	Canthardise Hair wash.

Item No.III.

Stock of spirituous medicinal preparations in Pharmaceutical Warehouse with their proof spirit content.

Batch No.	Name of preparation.	No.of vessel.	Quantity		Proof spirit content (Pf.Gals.)	Proof spirit content per gallon.	Remarks.
			Bulk	Gals.			
88	Tr.Quassia	50 x 1 lb.	5.0		4.3	0.86	
157	Tr.Digitalis	20 x 1 lb.	2.0		2.86	1.43	
76	Ext.Saraga Liq	37 x 1 lb.	3.7		4.3	1.16	
30	Tr.Auranti	85 x 1 lb.	8.5		14.5	1.71	
32	Tr.Zingibiris						
	Mitis	163 x 1 lb.	16.3		28.9	1.77	

57

28	Tr.Rheico.	125 x 1 lb.	12.5	14.5	1.16
			-----	-----	
	Total:		48.0	69.36	
			-----	-----	

26.5.78

To Done to day 60

C.F. 1A

DRAFT FOR APPROVAL

	Date.	Initials.	SUBJECT:—
When received for fair copying --			Licence - Pharmaceutical Labry
When copied --	23/6	WTH	and Bonded Warehouse - The Karnataka
When examined...	28/6	Kai	Chemical and Pharmaceutical
When signed --			Worked, Ondipri - Sale of forfeited
When despatched.			spirited goods.

READ AGAIN _____, dated _____ 19____.

" " _____ " _____ 19____.
READ ALSO:—

No. _____ From the Colly of South Kanara Ref. A.4. 5/190-37 24 5-38
No. _____, dated _____ 19____.

" " _____ " _____ 19____.

" " _____ " _____ 19____.

Order Ms. No. 14720 dated _____ 19____.
Resolution Rout. CR
37 C

The Collector of
South Kanara
S. I. Ondipri Range
Indipri, Ondipri and
Southern Dist. circles
A. C. West Coast Subdn
A C D

D C S D

DEC 20 1938
20 JUN 1938
WTH 5-15

Ref

The draft sale notice received with the above letter is approved. The collector is requested to fix date of sale and to have the notice issued.

If the S. I. Ondipri Range should be present on the date of sale and thereafter, to open and close the warehouse whenever required.

21.6.38

22/7/38

20/6/38

61

THE KARNATAKA CHEMICAL & PHARMACEUTICAL WORKS LTD.
UDIPI.



113.2

To

The Commissioner of Excise,
M a d r a s .

62 65

Sir,

I am herein enclosing a copy of the representation made to the Collector of South Kanara for adjourning the sale of the medicinal and other preparations under process of manufacture. For the reasons set out in the accompanying representation I request that you may be pleased to arrange that time may be granted to me for the removal of the same in batches by payment of duty.

For this act of grace, I shall ever be grateful to you.

I beg to remain,

Sir,

Your most obedient servant,

U d i p i , }
7th August '38 }

S. Venkataraya Baliga

For K. C. & P. WORKS LTD. UDIPI.

Managing Director.

From:

THE KARNATAKA CHEMICAL AND PHARMACEUTICAL WORKS LTD.

U D I P I .

TO

THE COLLECTOR OF SOUTH KANARA,

M A N G A L O R E .

Subject: Sale of spirituous medicinal and other preparations in process of manufacture at the Karnataka Chemical and Pharmaceutical Laboratory - arrangement is being made for the removal of the same by batches after payment of duty - permission to remove the same by batches - completing the removal of all batches within 3 months - adjournment of sale for 3 months prayed for.

Sir,

I beg most humbly and respectfully to approach you with this representation regarding the above urgent matter in respect of the above Company of which I am the Managing Director. The above Company was incorporated in the year 1932 with the object of starting this new Industry (viz., Pharmaceutical Industry) in this Presidency. Apart from the various hardships from which this Industry in general is suffering in this Country as a result of the existing policy of the Government of India, our enterprise in particular has been unfortunate enough to be considerably handicapped for various reasons. Since almost the very beginning of its inception for years past, it has been carrying

on unceasing struggle with its enemies who wanted to crush it in its very infancy.

This is an Industry which is entitled to claim special encouragement and preferential treatment at the hands of the Government. But we for the present ask only for a leniency which will not in any event entail any loss to the Government but on the other hand which will surely bring in some revenue to the Government in the shape of excise duty which they will not be able to get if they follow the course as contemplated at present.

It has been proposed at present that all the spiritual medicinal and toilet preparations in process under bond are to be sold by public auction on the 15th of this month. In this connection, I beg to state that these preparations in process are incomplete and hence of no use to any one else but our Company. Therefore, nobody will come forward to purchase them if auctioned as they are useless stuff for them until they are completed. This being the case, the Government will not get anything by auctioning those preparations under process. But on the other hand if the Government allow us to release from bond those preparations by batches after payment of duty the Government will get the full duty without any loss and we will get the medicinal preparations and complete them. This will be to our mutual advantage - Government getting duty and we the medicines.

After many efforts I have made certain arrangements to release those preparations by instalments by removing whole batches in convenient numbers every week after

payment of duty on the same into the Sub-Treasury. |
This will require about 3 months for me to complete
all the items. If I am given permission to do so I
shall begin to remove the same forthwith after payment
of duty being made into the Sub-Treasury.

If the above course is not followed and the same
are auctioned nobody will come forward for the bid and
the Government will not be able to get any amount and
we will lose all our money invested on the same. But
on the other hand if I am granted some time as suggest-
ed above I shall remove all the items within 3 months
the Government getting the full duty and we getting
our medicines. I shall begin to remove some of the
items immediately on receiving your reply in the affirma-
tive. By this act of grace and leniency you will save
us from utter ruin and patronise this Industry which will
be an asset to this District if allowed to prosper by
rendering this help. After completing this I am going
to revive this Industry by reconstituting the whole
Company on some sound principles. I have been promised
help by various friends and well-wishers to this end.

In conclusion I now pray that you may give your
most urgent and sympathetic consideration to this
representation and order the Revenue Divisional Officer
to adjourn the sale fixed for the 15th instant by 3 months
and order the Laboratory Officer to release the prepara-
tions by batches on payment of duty on the same.

For this act of kindness,

I beg to remain,

Sir,

Your most obedient servant,

U d i p i ,
7th August '38)

K. C. & P. Works Ltd. UDPT.

For K. C. & P. WORKS LTD. UDPT.

Managing Director.

65

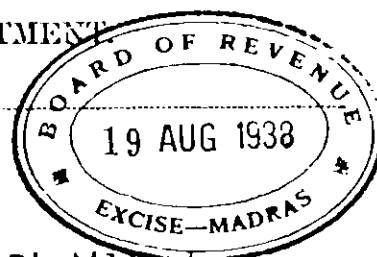
Copies sent to:-

- (1) The Revenue Divisional Officer,
Kundapur.
- (2) The Assistant Commissioner for Distilleries,
Madras.
- (3) The Commissioner of Excise,
Madras.

In reply, please quote
number, date and
short title *

Excise

DEPARTMENT



Received _____ Registered _____

From (Name) J. W. Ward Esquire,

(Designation) Asst. Commissioner for Distilleries,

Post Box _____, (STATION) Madras.

Telegraphic Address _____

To

The Assistant Secretary,
Board of Revenue, Excise,
Madras.

R.C.No. 2352/38, dated 18th August 1938.

Sir,

*
Licence - Pharmaceutical Laboratory - Karnataka
Chemical and Pharmaceutical Works, Udipi - Sale
of Spirituous Preparations - Report.

ENCLOSURES _____

SPARE COPIES _____

Ref.- Board's C.R.No. 14720 Abk d/12-4-38 & 23-6-38.

I submit herewith a copy of letter R.C. 501 dated
15-8-38 of the Inspector, Southern Distillery Circle on
the attempt to sell by auction the Spirituous preparations,
finished and unfinished, at the Laboratory of the Karnataka
Chemical and Pharmaceutical Works, Udipi, as ordered in the
reference cited above.

2. The Proprietor has submitted a representation that
action may be deferred as he will pay the Excise duty and
remove the preparations (copy enclosed). He may be given
a definite time to do so, and if, as in previous occasions,
he fails, the preparations may be destroyed and the duty
written off.

W. W. Ward 18828
for Asst. Commr. for Distilleries.

A.P. 18/8.

67

Copy of letter R.C.No.501 dated 15-8-1938 of the Inspector,
Southern Distillery Circle to the Asst. Commissioner for
Distilleries, Madras.

--

Sub.- Licence - Pharmaceutical Laboratory - K.C.P.Works, Udipi -
Sale of spirituous preparations - Report.

--

As per orders of the Assistant Commissioner for Distilleries
I attended the sale of the spirituous preparations held by the
Revenue Divisional Officer, Coondapur at the K.C.& P Works, Udipi
on 15-8-38. There were no bidders at all and hence no sale
could be effected.

The Revenue Divisional Officer and myself opened the
Laboratory and the Warehouse checked the stock with the sale list.
Most of the preparations are under process of manufacture and are
very old. Only the licensee or the Chemist who prepared these
preparations will be in a position to know what all ingredients
have been added and what remaining to be added to these prepara-
tions and as such there will be no prospect of any purchaser
coming at all to purchase these preparations without knowing the
exact composition. As regards the 5 finished preparations inside
the Pharmaceutical Warehouse, they are all very old and unsaleable
which accounts for their having been left ^{behind} ~~behind~~, though some other
later batches were removed to the warehouse and issued after
payment of duty. I therefore consider that any attempt at the
sale of these articles will be met with little success unless the
ex-licensee himself turns up the bidder either in his name or in
~~the name~~ that of any of his proxies.

The licensee sent a petition to the Revenue Divisional Officer
through his agent stating that the preparations in process of
manufacture could not be sold, as their composition at this stage
was not known to every body and requesting the upset price - in
case there ^{L.P.} ~~any~~ bid - to be fixed so that it may include not only
the duty chargeable but also the cost price of liquor and other
ingredients used by him, giving a seriatim list of prices. As
there was no bid, no occasion arose to consider his request.

Some ~~xxx~~ of the preparations in process of work have

dwindled

dwindled in bulk to an appreciable extent especially those kept in copper masccirators owing to evaporation. Only the original bulk as noted in the M.P.4 register is given in the sales notification though the actual bulk is by far lesser in some instances.

The only course that is left open is to have these preparations destroyed and hand over the premises etc. to the ex-licensee after recovery of all arrears due to the Government. In that case I don't think, the question of recovery of duty on the spirituous preparations arises as they are not removed from the warehouse and do not pass into consumption. It would not be possible to indefinitely have excise control over the preparations, which neither the licensee is going to remove on payment of duty nor anybody is going to purchase if sold.

/True copy/

M. Sambamurthy 13888
for Asst. Commr. for Distilleries.

A.P.18/8.

Copy of representation of the Managing Director, Karnataka Chemical and Pharmaceutical Works, Udipi to the Collected of South Kanara.

--

Sub.- Sale of spirituous medicinal and other preparations in process of manufacture at the Karnataka Chemical and Pharmaceutical Laboratory - arrangement is being made for the removal of the same by batches after payment of duty - permission to remove the same by batches - completing the removal of all batches within 3 months - adjournment of sale for 3 months prayed for.

--

I beg most humbly and respectfully to approach you with this representation regarding the above urgent matter in respect of the ~~xxx~~ above company of which I am the Managing Director. The above Company was incorporated in the year 1932 with the object of starting this new Industry (viz., Pharmaceutical Industry) in this Presidency. Apart from the various hardships from which this Industry is general is suffering in this Country as a result of the existing policy of the Government of India, our enterprise in particular has been unfortunate enough to be considerably handicapped for various reasons. Since almost the very beginning of its inception for years past, it has been carrying on unceasing struggle with its enemies who wanted to crush it in its very infancy.

This is an industry which is entitled to claim special encouragement and preferential treatment at the hands of the Government. But we for the present ask only for a leniency which will not in any event entail any loss to the Government but on the other hand which will surely bring in some revenue to the Government in the shape of excise duty which they will not be able to get if they follow the course as contemplated at present.

It has been proposed at present that all the spiritual medicinal and toilet preparations in process under bond are to be sold by public auction on the 15th of this month. In this connection I beg to state that these preparations in process are ~~xxxxxx~~ incomplete and hence of no use to any one else but our Company. Therefore, nobody will come forward to purchase them if auctioned as they are useless stuff for them until they are completed. being the case, the Government will not get anything by auctioning those preparations under process. But on the other hand if

the Government allow us to release from bond those preparations by batches after payment of duty the Government will get the full duty without any loss and we will get the medicinal preparations and complete them. This will be to our mutual advantage - Government getting duty and we the medicines.

After many efforts I have made certain arrangements to release those preparations by instalments by removing whole batches in convenient numbers every week after payment of duty on the same into the Sub-Treasury. This will require about 3 months for me to complete all the items. If I am given permission to do so I shall begin to remove the same forthwith after payment of duty being made into the Sub-Treasury.

If the above course is not followed and the same are auctioned nobody will come forward for the bid and the Government will not be able to get any amount and we will lose all our money invested on the same. But on the other hand if I am granted some time as suggested above I shall remove all the items within 3 months the Government getting the full duty and we getting our medicines. I shall begin to remove some of the items immediately on receiving your reply in the affirmative. But this act of grace and leniency will save us from utter ruin and patronise this Industry which will be an asset to this District if allowed to prosper by rendering this help. After completing this I am going to revive this industry by reconstituting the whole Company on some sound principles. I have been promised help by various friends and well-wishers to this end.

In conclusion I now pray that you may give your most urgent and sympathetic consideration to this representation and order the Revenue Divisional Officer to adjourn the sale fixed for the 15th instant by 3 months and order the Laboratory Officer to release the preparations by batches on payment of duty on the same.

For this act of kindness,

I beg to remain etc.

/True copy/

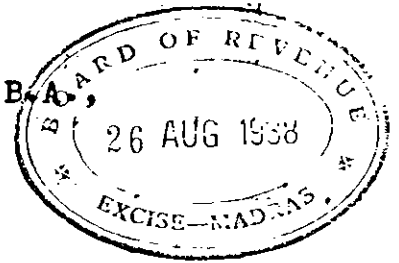
M. G. Amburath 18838
for Asst. Commr. for Distilleries

Ref. 5190-A.4.-37.

South Kanara Collector's Office,
Mangalore, Dated 24th August, 1938.

From

Sri Rao Bahadur M. V. Vellodi, B.A.,
Collector of South Kanara,
M a n g a l o r e.



To

The Assistant Secretary to
The Board of Revenue (Excise),
M A D R A S.

Sir,

Licences - Pharmaceutical Laboratory and Bonded Warehouse - The Karnataka Chemical and Pharmaceutical Works, Ltd., Udipi - cancellation - sale of forfeited spirituous goods - result - reported.

Ref: Board's C.R.No. 14720 Abk./37-C dated 12-4-1938 and 23--6--1938.

12/83
clomace. one of 0
(memorial to Govt).

81.58
The sales of the spirituous preparations in stock in the bonded warehouse of the Karnataka Chemical and Pharmaceutical Works, Ltd., Udipi, were held on the 15th instant. The sale was very widely advertised, but there were no bidders. The total value of the preparations is estimated to be Rs. 24,000/-. It was represented to me by the Company about a week before the sales that there would be no bidders as the preparations were all in an unfinished state and that therefore they could not be put to immediate use before they are turned out as finished products. I could not, however, postpone the sale as it had already been fixed.

2. The prophecy of the Company has, however, come true. The Mangalore doctors are running a Chemists' Shop in Mangalore. I had occasion to discuss the subject of the sale with the Manager of this Stores, and he told me that he had no use for the preparations as they are in an unfinished condition. The Karnataka Chemical and Pharmaceutical Works, Ltd., have now approached me with a request that they may be allowed to complete the manufacture of the products. I understand that only big

chemists can undertake to complete the manufacture of the unfinished preparations. The Bengal Chemical and Pharmaceutical Works, Calcutta, the Alembic Chemical Works, Baroda, the Lister Antiseptic Company, Calcutta, and the Union Drug Company, Calcutta, are reliable firms who could, if they wish, purchase the materials in stock and convert them to finished products. It is unthinkable to throw away preparations estimated to cost about Rs. 24,000/-. It is necessary that some arrangements should, therefore, be made to ^{convert} (complete) them into finished products. The question, therefore, to be decided is whether negotiations should be started with the firms mentioned above and their terms obtained or whether the Karnataka Chemical and Pharmaceutical Works, Ltd., should be allowed to undertake the business itself.

3. This Company has now submitted a memorial to the Hon'ble the Minister for Industries. Briefly stated, the Company now expects that it would be able to obtain sufficient financial assistance to re-start the business and therefore they should be given an opportunity to start their business again. In paragraph 16 of the Memorial the Managing Director states that he intends to increase the share capital of the Company and so revive the Pharmaceutical Department. He has not placed any definite scheme of this resurrection. My personal enquiries show that the Managing Director's finances are in a very poor way but that there might be some persons who are now willing to help him. His suggestion can only be considered if he is prepared to satisfy the Government that he would be successful in refloating the Company. Otherwise, the best thing seems to be to negotiate with the firms mentioned in paragraph 2 above and ask them of the terms they would offer.

4. Early orders are requested.

Collector.

DRAFT FOR APPROVAL.

73

Q.F. 10.

	Date.	Initials.
When received for fair copying ..		
When copied	2/12/38	
When examined..	12/9	10.
When signed		
When despatched.		

SUBJECT:—

Licence - The Karnataka Chemical & Pharmaceutical Works Ltd. Memoirs to Govt by the Managing Director - Submitted

READ AGAIN _____, dated _____ 19__

" " _____, dated _____ 19__

READ ALSO:—

No. _____ From the Collyer Shennasa, No. 519044 dated 24.8.1938 W 11

" " _____, dated _____ 19__

" " _____, dated _____ 19__

Order Ms. Resolution Rout. No. _____, dated CP No 14720 A.L.H/37-C

Refer

W 7-516F

The Board submits to Govt the memorial dated 21.8.38 from the Managing Director, The Karnataka Chemical & Pharmaceutical Works Ltd., Udipi and reports as follows.

The licences granted to the Karnataka Chemical & Pharmaceutical Works Ltd. for the manufacture of spirituous medicinal preparations were cancelled in B.P. No 2049 A.L.H. dated 22.9.37, as the firm defaulted in the payment of the cost of the excise establishment for 4 months from June to Sep 1937. They have repeatedly defaulted in fulfilment of

W 14-19
(W)

31. 2 2 1/2

enclosed. The Board considers that in view of the report of the Inspector S. D. G. Little, it is useless to expect that anything can be done with this old stock. It is clearly worthless and may as well be destroyed now. There is no real hope of the fishermen finding funds. He has had other opportunities before and has always failed.

The Collyer S. Hanam has suggested that negotiations may be started with certain firms in Calcutta and Bombay who could purchase the unfinished products and convert them to finished products. The Board considers that the Collyer's suggestion is unwise and cannot be accepted.

To

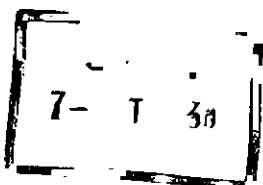
The Secretary to the
Rev. Dept.
(with a memorandum
+ copies of letters)

DISPATCHED
12 SEP 1938
N 40

10/9
10/38

[Signature]
10/9

14074



Revenue Department

76

Memorandum No.4394 D/38-2, dated 5th October 1938.



Excise - The Karnataka Chemical and Pharmaceutical Works Ltd., Udipi - Cancellation of licence - Memorial to Government.

MS

1473-75 CF

From the Board of Revenue, CR.No.14720 Abk./37-C dated 10th September 1938.

The Government consider that the Managing Director, the Karnataka Chemical and Pharmaceutical Works Limited Udipi should be given another chance to pay the duty and remove the preparations. A time limit of three months may be fixed within which the memorialist should pay the duty and if he fails to pay within that time, as on previous occasions, the Board may adopt the course suggested by it viz., to destroy the preparations and write off the duty.

P.K.Gnanasundara Mudaliar,
Assistant Secretary to Govt.

To the Board of Revenue.

Forwarded

/By Order/

Arumamathi for S.S.

Superintendent.

A

S.R.

11/ Licence - Pharmaceutical Labry, and
Bonded warehouse - Karnataka
Chemical and Phl. Works - Udipi
1937-38 . cancellation

From the ACP CH No 2352/37 D/25-9-37

Submitted for perusal.

In B.P.D. No 2049 ABK/D/22-9-1937
the Board ordered the cancellation
of the licence and asked the ACP to
send a detailed report about the
disposal of the staff, stock etc. The
ACP states that there is no alcohol
at present in the Labry, but there are
more than 100 batches of spi. medicinal
preps and about a dozen batches of
spiruous preps other than the
medicinal in the process of manufacture
and that there are also about 8 or
more finished spi medl. preps in the
Bonded Warehouse. The ACP suggests
that till these preparations are released
on payment of duty or destroyed it
would not be safe to withdraw the staff
attached to the Labry.

The ACP has also called for
the necessary particulars about stock

78 $\frac{3}{4}$

from the S.G. in charge of the baby. The ACP may be asked to send a complete report about the stock of preparations etc and the total amount of duty to be recovered. This may be ordered to be recovered ^{by adjustment} from the licensee's deposit and the stock handed over to the licensee. For orders.

Ph-2507

4/10/37
1/5/37
2/5/37

note continued

Draft is submitted below for approval.

Ph-2507

1/10/37
1/5/37
5/10/37

note continued

(1) Board's letter no. 14720 Hk/37-c A/5-10-37

(2) From the ACP Re no. 2352/37 A/17-10-37 + 22-10-37

Submitted.

The ACP has furnished particulars regarding the stock of ^{various} imp. prepns and similar preparations in the process of manufacture and states that the duty on the spirit contained in the preparations works out to Rs 9,517-14-0. The ACP states that in addition to the deposit of Rs 1000/-, buildings plant, stock of liquor are under hypothecation and that there should be little apprehension of loss of revenue.

In this connection, the ACP reports that Rule 37 of the Disty and W. House Rules which may be applied to the spirits in store in the Bonded Warehouse cannot be applied to spirituous prepns in the absence of a definition that spirit includes spirituous prepns. This is not however correct. 'Spirits' have been defined in the Abkari Act as any liquor containing alcohol and the term 'liquor' includes all liquid consisting of or containing alcohol. Sp. prepns are liquids containing alcohol and do therefore come under the term 'spirits'. So under rule 37 of the Disty and W. H. rules, the licensee is bound on cancellation of his licence, to pay the duty forthwith on the spirit contained in the prepns and remove them. In the event of continued neglect, the spirits (ie) the sp. prepns shall be liable to be forfeited at the discretion of the Commr. There is therefore no objection to follow the procedure. For orders whether the ACP may be told accordingly and he

80

he may be directed to inform the licensee that the sp. prepns will be forfeited to the Govt if duty is not paid forthwith & the prepns. recovered.

The ACD may be informed that the sp. preparations in stock are liable to be forfeited as explained above. But there seems to be little use forfeiting the preparations as they are probably unsaleable & we may ultimately have to destroy them. - The best course appears to be to issue a warning to the ex-licensee to remove the sp. preparations forthwith after paying duty & forfeiting which they as well as the plant & buildings which are hypothecated.

The ACD has however issued a notice to the licensee giving him time till 1-11-1937 to remove the sp. prepns on payment of duty - ~~however~~ The ACD promises a report after the expiry of the notice given. ~~however~~ The ACD has recovered the two licences issued to the licensee and submitted them - vide pp 14-19 cf

1/5/37
25/10/37

The Managing Director is reported to have

said that all arrears would be paid up & restoration of licence applied for & that not easily accessible

1/5/37
26/10/37

Note continued

Draft reminder to ACD is submitted for approval.

15/11/37

Phew

P.T.O

There is no doubt that Rule 37 of the Opium & Narcotics Act will apply in this case.

The Govt will be sold at his risk & Govt. dues recovered, & can do this but the further report promised by the ACD after 1-11-37 (the date of expiry of the notice issued to the ex-licensee) may be awaited

1/5/37
25/10/37

1/5/37
25/10/37

1/5/37
25/10/37

1/5/37
25/10/37

Mr

Note continued.

From the ACP Re. No 2352/37 of 7-
Submitted

The ACP has enclosed a copy of the letter from the S. S. in charge of Karnataka - chemical & Ph^l Labry. and requests orders on his original letter of 17-10-37 at pp 4-5 of

It will be seen that the Managing Director of the Labry has not turned up on 1-11-37 to dispose of the stock of prepns in bond as required by the ACP. The position as at pp 3-4 supra may be pointed out to ^{the} ~~ACP~~ ^{of Mr. S. Kanara} in detail and the coll^r of S. Kanara may be asked to take action under Rule 37 of the Acty and W. H. Rules. The ACP may also be asked to furnish ^{to the coll^r} details as to the correct amount of dues recoverable from the Managing Director. Draft is submitted for approval.

9/11/37

1/8/37
10/11/37

P
10/11/37
M.3
10/11/37

Vote Count

The source has been recovered

ready and the coming Director has not
learned my action so far or pay up
the other or clear the bonded funds

refers at 5.4 Cx each - the other 3 also

Step 2 was to be addressed. Since the

24. He asked a son. $y = \frac{49}{14}$

the local and subject matter in

S. J. or Dutton ^{leaving only a portion} Confirmed ~~in~~

1
8
—
5728

$\frac{162}{7.12.27}$ $\frac{18}{1.37}$

the same.

1. Howard, 's O.K.M. 14720. Alake/37-c 379-12. 37

The A.C.D reports that the 3.2 ^{and} per

Charge of the Pham baby rdpri may be withdrawn and that the S. I rdpri Range may be put in additional charge till the bonded goods are released. The A.C.D has issued instructions to the Inspector

Draft Submitted below.

42
51237

Pherson

 M_3

1872

Vote Continued

1. Ward's CK 14720 A.L.H. D/16-12-37
2. Copy of letter from the D.C.D. to the letter 23. H. H. H. H.
3. Copy of letter 1343781 27/12/37 from the letter 23. H. H. H. H.

submitted for perusal.

The S. 2 in charge of the laboratory was relieved on the A-R of 2712.37 by the S. 2 in pi range. The report from the hills of Elkman may be awaited. A

64 49

5/1/2,3

$$\frac{15}{6} \rightarrow 8$$

Note Continued

1 Board's CR no 14720/37 dt 16.12.37

2. From the A.C.D no 2352/37 dt 8.1.38.

The A.C.D has reported that

The S.G in charge of the Pharmaceutical Laboratory was relieved on the A.N of 27.12.37 by the S.G Indipi Range and that one of the two persons sanctioned for guard duty was also relieved on the A.N of 27.12.37. The report called from the Collr of S Kanara in Board's CR no 14720 dt 37 dt 15.11.37 has not been received. He may be reminded to expedite the report.

Draft is submitted for approval

Wg
20/1/38
1/4 38

Log
16.1.38

Note Continued -

Board's Ref. CR 14720 dt 37.12.37
From the Collr of S Kanara letter A 4-5190/37 dt 11.1.38

Submitted for perusal.

The Collr solicits instructions ⁽¹⁾ whether the stock of preparations as well as the plant building etc hypothecated to Govt may be attached and brought to sale and
(2) whether the movables if any belong to the firm but not hypothecated to Govt can be attached and brought to sale for the recovery of Govt dues.

Reference is solicited to the Board's

~~Ref. No.~~ C.R.M. 14720 dt. 15.11.37. wherein the Collr of
 S. Kanara was requested to issue a notice to the
 ex-licensee to pay up all the dues (cost of
 establishment etc) and remove the entire stock
 of preparations after paying the duty on the
 preparations. The Collr has issued a notice
 accordingly to the ex-licensee - vide copy of
 the notice on page 40 C.F. There is no
 indication in the notice about the total ~~sum~~
 due on account of the establishment
 employed in the laboratory. But the duty on
 the preparations is mentioned as Rs 984 26-0.
 The ex-licensee had made a deposit of Rs 1000
 under rule 26(1) of the Distillery & Warehouse
^{for each license} rules and the Collr says that the balance
 of deposit (presumably a portion of this amount
 has already been adjuated towards the cost
 of the establishment) is quite insufficient
 to meet the dues and that the only course
 left open is to attach and sell the stock of
 preparations as well as the plant machinery
 building etc which are hypothecated to the Govt.
 It is also reported that the building and the
 land on which it stands, though hypothecated
 to Govt. do not belong to the firm. Reference
 is solicited in this connection to C.P.B. Nos
 114 dt. 18.1.36 and 529 dt. 7.3.36. Two
 hypothecation deeds were obtained, viz one

may be verified
 if necessary -

one executed by the Co. hypothecating the plant machinery, furniture etc. belonging to the firm and the other by Mr. V. D. Baliga mortgaging his share in the land & buildings of the Co.

However it is doubtful whether the building
and land ~~can be conveyed~~ ^{with the soil easily without previous litigation} ~~to the heirs of the deceased~~
~~of his heirs without long litigation as the~~
ex-litantes has not yet the full right on them

The S. 2 and one of the two peons ~~also~~ were withdrawn from the laboratory on the A. 11 of 27-12-27 and only one peon is retained for guarding the laboratory.

Mr. Mayfield on this point also may be withdrawn. if the stock of preparations, the plant, machinery, furniture, ^{etc} which are hypothecated to bank are procured against some first mortgage to the bank. See clause 6. Each can be substituted for the other.

If the amount realised by their sale is not sufficient to meet the dues, the ^{balance of} ~~the~~ deposited made by the ex-licensée can be adjusted towards the dues. The building & the land on which it stands can be proceeded against lastly as the ex-licensée has only a joint right in them.

----- The Colling 3 Kanara Indians orders
~~is made~~ whether the movables belonging
to the firms, but not hypothecated to Grant

Can be attached and sold for the recovery
of the dues. As the firm has already hypothecated
the stock of preparations, plant, machinery etc.
and the building & land to the extent the other
movables belonging to the firm ^{which are not seen hypothecated or mortgaged} cannot be
proceeded against. For ~~the~~ orders. Whether the
Cdr may be informed accordingly.

7 CD (210)

122
12/11/20

6
21/1/20

The sale of the plant and Spirituous
preparations is not likely to fetch
the amount of duty leviable on the
Spirituous preparations in bond. Even
the sale of the Balgais there in
the land and buildings will fetch
a nominal sum and if sold by
auction will in all probability be
purchased by the other Co-partners.
Govt will also be involved in
expenditure if there are counter claims
opposing the action of Govt. The
payment of a different contribution would
be for the Bond to make off the
duty on the Spirituous preparations
provided the ex licenses are willing
to have the preparations destroyed.
In practice duty is levied on Spirits
and

and Spices preparations as they are
 removed for consumption and the balance
 is kept in bond. Govt will
 not lose by the suggestion of Rs 4000
 to be returned as duty only ^{a sum of} Rs 46
 is payable on the finished or salable
 items. While the balance of
 Rs 8875.10 is leviable on the goods
 consumed in the preparation in the
 process of manufacture (in process
 for more than 2 years) and the
 preparation in process will not
 be salable. The Collector may
 be asked to put this suggestion
 before the ex. business. If they
 fail to respond then will be
 no alternative left but to attach
 the plant and preparations and
 the Baligani store in the land
 and buildings, in addition of
 furniture and other accessories.
 Not hypothecated cannot be attached

Does not seem
 necessary - The license
 was cancelled so license
 on 22.9.22 after

// I doubt vide below

10-
4238

could.

As pointed out by the P.C.D. the preparations
 a course of manufacture may not fetch
 thing if sold. These preparations may be

have been manufactured partly and they cannot
be put to any use. The only course open is to
destroy them. There are, however, no orders
issued in destruction in such cases or as to
how the duty on the spirit contained in the
preparations that may be destroyed is to be dealt
with. The spirit is kept under bond and
issues are made for the manufacture of the
preparations. The finished preparations are
kept in the warehouse and duty is
refunded only when the finished preparation
is issued. vide Sec F. Rule 1 sub 29 of
the 1907 Manual. But in the present
case the spirit has been issued and some
preparations had been only partly manufac-
tured when the licence was cancelled. Neither
the licence nor the goods can use
the spirit now as it has been mixed with
the medicines. It appears therefore that
in case the licence was not objection,
the preparations in the course of manufacture
may be destroyed and the goods addressed
for the waiver of the duty on them as
no part of it has passed into
consumption.

There are certain finished ~~for~~
preparations also and these may perhaps
be salable. It is unnecessary to

destroy them. They may be sold at the
highest price as the highest price
and in case they do not realise the
amount in question of destroying them may
be taken up later.

SV
16238
~~Part of the~~ Hypothecation of
i The plant, machinery, furniture, of the
firm -

ii Mr Baliga's doubtful share in the
land & buildings ~~and~~

and iii a deposit ~~of~~ of Rs 1000, taken under 26(u) A.M. (P. 10) Vol I

iv Safeguards provided by the Rule 37
of the Distillery and W.H. Rules, ~~and~~
were the cover for the Gt dues; - vide
page 10 - 12 of (K)

Please see page 12 of D.M. Vol I,

for rule 37 referred to. The ten days time
on 1-11-57, (vide x on p 5 n. 1), ~~the~~ + the
having expired ~~from~~ continued neglect of the licensee

being evident, the Spirits can be forfeited ^{now} under rule 37 at the discretion of the C.

The Spirits in store are, vide p. 1. n. f. - n. g.,

- (1) 100 batches of Sp. m. preparations under mfr,
- (2) about a dozen batches of sp. preparations, other than medicinal,
- (3) 8 or more finished Sp. m. preparations.

The license was cancelled on 22-9-57 by the
C, & the A.C.D. was asked to take urgent
steps to (cancel the order - vide p. 19 (W)). It is
not ~~if~~ when the licensee fails to remove

11

the spirits within 10 days of receipt of the
A.C.D.'s notice that he becomes liable to pay the
establishment charges. Strictly speaking the
ex-licensée would not be liable for the establishment
charges from 22-9-39 to 1-11-39. The Coll^r has al-
ways come to notice (vide p. 40 of.) to the licensee to
the same effect, this was received of the licensee on
on 21-12-37, (vide p. 38 of.); but with no better
result. There is ∴ no need to delay the sanctioning
the forfeiture of the spirit and ordering the
destruction of the unsaleable stock (those under infra)

The liability of the ex-licensée should
exclude Rs 8875-10-0, the duty (worked out of the
A.C.D. on p. 12 of n.f.) ^{on spirit, with preparations not yet}
~~as it is the duty on spirits and~~
^{a saleable form,}
~~not used~~; but must include duty on saleable
stock (item 3 above - p. 14 of). It will also include
establishment charges (to be worked out of the Collector
with reference to actual date of disbanding
establishment). As this duty may not be over Rs 200
items i, ii + iii above, on p. 14 n.f., ought to cover
the amount. The Coll^r notice to the ex-licensée speaks
of a duty of Rs 9843-6-0, as it includes duty on
spirits ^{was the} ~~not on~~ preparations, the preparation of which
has not been completed.

If the cover is not sufficient, the balance
may only be trifling sum, which can be written off
after hearing of the actual sum ^{left} ~~uncleared~~,
or,
action may be taken under Secⁿ. 28 of the Act

Act
Abk, which allows the recovery of all amts due
to Govt of licensees as arrears of Land
Revenue. The 2 licenses, - vide nos 14-19
of n.f., were granted under the Abkari Act.

by
18-2-71

17.3

Please make an outline of the
history of this case, particularly showing
what are the dues left & when each item
became due.

J
2/2

Note Continued.

A brief history of the case is given below:

Two licenses, one for the manufacture
& bond of medicinal preparations containing
spirit and the other for the manufacture in
bond of culinary aerated waters and other
flavouring essences, extracts and colourings,
perfumes & toilet preparations containing spirit
were granted to the Karnataka Chemical
& Pharmaceutical Works Ltd. Udipi S. Kanara,
from 1-4-33. As these licenses are tenable for
one year ^{at a time}, they were renewed by the Commr
every year, and for the last time, they were
renewed for one year from 1-4-37. For purposes
of supervision and control, a Pharmaceutical
laboratory is treated as a private warehouse.

Two licences,
 1 granted by the rules
 p 22 the other by those
 in the slip on p. 31 of Vol
 I. Dist. Manual.
 Under both the laboratory
 is treated as a private
 warehouse

18

+ 81-90 (P)
 + 21-25 (P)

and the Distillery and W.H. Rules contained on
 pages 1-16 of the Distillery Manual Vol. I. were applica-
 ble to it. One S. 9 1st grade and two persons were
 employed in the laboratory for the supervision
 work connected with the manufacture in home
 of medicinal & toilet preparations. According
 to Condition 6 of the licences, the licensee shall
 pay in advance on the first of each month to the
 Colls of S. Kanara the cost of the establishment
 together with the contributions ^{leave & pensionary} ~~excess~~ of the
 leave salary and pension of the establishment.
 The firm was not regular in the payment of the
 cost of the establishment and ^{its} ~~the~~ licences were
 cancelled in 1935 & 1936; but restored subsequently.
 During 1937-38, the firm defaulted in the payment
 of the ^{cost of the} ~~excise~~ establishment for 4 months from
 June to Sep. 1937. For the violation of Condition
 6 of these licences, ~~there~~ the Board cancelled
 the two licences in P.O. No 2049 Dtd 27.9.37
 under Condition 7 of the licences. And the A.C.D. was
 asked to give effect to the above order and to
 recover the licences. The Colls of S. Kanara
 was also informed that the total dues from
 the firm should be recovered from the deposit.
 According to Rule 37 of the Disty & W.H. Rules, the
 licensee is bound on cancellation of his licence
 to ^{pay} the duty forthwith on the spirit (contained
 in the preparations) and remove them. On the

94
present case the firm should pay duty on the spirit contained in the preparations on the cancellation of their licences. ^{12.22.37} The amount of duty on the spirit contained in the preparations works out to Rs 984 2-6-0.

Again under the same rule referred to above, if the licensee fails to remove the goods after paying the duty within 10 days of the receipt of a written notice from the A.C.D, the last of any establishment which it may be necessary to employ may be recovered from the defaulting licensee. In the event of continued neglect the spirit & the spirituous preparations shall be liable to be forfeited at the discretion of the Comr. The A.C.D. issued a notice to the licensee giving time till 1-11-37 to remove the spirituous preparations on payment of duty. But the licensee has not so far removed the goods after paying the duty on the spirit contained in them. ~~The A.C.D.~~

Subsequently, it was found that the stock of the licensee is exceeding his preparations in stock as they might well prove to be useable and it would ultimately have to be destroyed. It was considered that action should be taken for the recovery of the duty under the terms of his application and the licensee. A letter of S. Kanara was requested to issue a notice to the licensee to pay up all the duties on the stock.

[illegible]

The total dues however are likewise not of
-two items - 1. Dues for the Spirit contained in
the + communications & 2. Charges on account
of mail & much of the other dues also sent
- 1 x 5 75 + 5 60 = 11 15 charges on account
of telephone and one half hour. - 5 00
- 11 15 + 5 60 = 16 75
- 16 75 + 5 00 = 21 75
- 21 75 + 5 00 = 26 75
- 26 75 + 5 00 = 31 75
- 31 75 + 5 00 = 36 75
- 36 75 + 5 00 = 41 75
- 41 75 + 5 00 = 46 75
- 46 75 + 5 00 = 51 75
- 51 75 + 5 00 = 56 75
- 56 75 + 5 00 = 61 75
- 61 75 + 5 00 = 66 75
- 66 75 + 5 00 = 71 75
- 71 75 + 5 00 = 76 75
- 76 75 + 5 00 = 81 75
- 81 75 + 5 00 = 86 75
- 86 75 + 5 00 = 91 75
- 91 75 + 5 00 = 96 75
- 96 75 + 5 00 = 101 75
- 101 75 + 5 00 = 106 75
- 106 75 + 5 00 = 111 75
- 111 75 + 5 00 = 116 75
- 116 75 + 5 00 = 121 75
- 121 75 + 5 00 = 126 75
- 126 75 + 5 00 = 131 75
- 131 75 + 5 00 = 136 75
- 136 75 + 5 00 = 141 75
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- 636 75 + 5 00 = 641 75
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- 686 75 + 5 00 = 691 75
- 691 75 + 5 00 = 696 75
- 696 75 + 5 00 = 701 75
- 701 75 + 5 00 = 706 75
- 706 75 + 5 00 = 711 75
- 711 75 + 5 00 = 716 75
- 716 75 + 5 00 = 721 75
- 721 75 + 5 00 = 726 75
- 726 75 + 5 00 = 731 75
- 731 75 + 5 00 = 736 75
- 736 75 + 5 00 = 741 75
- 741 75 + 5 00 = 746 75
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- 771 75 + 5 00 = 776 75
- 776 75 + 5 00 = 781 75
- 781 75 + 5 00 = 786 75
- 786 75 + 5 00 = 791 75
- 791 75 + 5 00 = 796 75
- 796 75 + 5 00 = 801 75
- 801 75 + 5 00 = 806 75
- 806 75 + 5 00 = 811 75
- 811 75 + 5 00 = 816 75
- 816 75 + 5 00 = 821 75
- 821 75 + 5 00 = 826 75
- 826 75 + 5 00 = 831 75
- 831 75 + 5 00 = 836 75
- 836 75 + 5 00 = 841 75
- 841 75 + 5 00 = 846 75
- 846 75 + 5 00 = 851 75
-

The most of the specimens were a white.

record was the same but and only now
 agree continued and both recovered from the
 substance deposit. I used 2 considered
 each of the things as the last one was
 coming in and from the same circumstances
 the 1st and 2nd as a laboratory
 as mine as the 3rd was recovered
 but others are around a great time.

in order to assist the publications
and asking the AGC to inform the editors as
soon as possible to arrange matters for the
date of the publications. The AGC is requested
to send a number of orders on the 15th of the
month to the AGC to be sent to the
publications as soon as possible to the
AGC.

A. The ray Σ S-I ^{who is now a charge} may be asked ^{if} he asks to deposit ^{it} ~~the charge~~ ^{to a ray} ~~to~~ ^{be} kept ~~a note~~ ^{and} the premises

B. vide rule 37g & m, which lays down that the spirits shall be forfeited at the discretion of the Commissioner. The Collector might be ordered to forfeit ^{the} spirits.

les
7/2/74

M.2

Just declare them

Forfeited & serve a notice to
that effect on the owner &
have them kept in safe custody.

7/3

Note Continued.

Two drafts are submitted herewith for app.

Kor.
 8.3.38

[Signature]

Note Continued

The A.C.D. reports that the person who was retained for guard duty at the Pharmaceutical Labry was relieved on the F.M. of 14.3.38. So the entire establishment has been withdrawn from the laboratory. The Cllr of 3 Kanara reports that the Process order forfeiting the Expenditures preparations was got served by affixing through the R. of the Indipri factor on 21.3.38 ~~and~~ (one copy was affixed to the front wall of the house of Mr Malher, the Managing Director of the Firm and the other copy to the Store Room of the Pharmacy.) So far no objection has been raised by the Managing Director of the Firm to the forfeiture of the Expenditures goods.

in consultation with W.A.C.D.

The Collector may now be asked to arrange for
the sale by auction ^{of} the spontaneous goods
in convenient lots, with the duty on the
spirit contained in each lot, and the upset price
for it, after giving due publicity.

1/2
8/4

Yes,

It might be better say that the
Collector must confirm the sales, and
ask for a copy of the sale
notice for Board's approval before
issue.

The Colr of S. Kanara has not reported
the amount due on account of the ^{excise} establishment
from the firms and also the balance of
deposit that remains after deducting the
establishment charges. ^{He} The Colr of S. Kanara
may be asked to report on the above
points.

1/2

Draft is submitted

1/2
4/4
5/4

1/2
8/4/28

M3 9/4/28

A draft is submitted below

1/2
4/4
5/4

1/2
4/4

Note contd

Ref. A. 4. 5190-37 D 29.4.38 from
p 481 b the Coltr, South Kanara.

may be requested to expedite
the submission of the ~~copy~~^{draft} of sale n
for the Board's approval.

Draft below for approval.

12.5.38

14.5.38

AS

Note contd

Ref. A. 4. 5192-37 D 24.5.38
p 500 b from the Coltr, South Kanara.

He has forwarded a list of the
p 54-57 of spirituous preps in the pharmaceutical
laboratory and bonded warehouse of the Kanara
Chemical & Al Works Ltd, Indipin and agree
p 500 c with the T.C.S. in the suggestion that
the preparations may be sent up for sale to
the Union with the duty in the spirit contain
in each as the upset price.

p 51-53 c He has submitted a's a copy of
draft sale notice drawn up by him in a
union the oldest in the Board's record at p. 6
the file may be sent to the
A.O.D. (U.O) for any remarks.

11/

have a letter on the subject dated
11/6/38 (20) A.C.D.



6.8. I have no remarks to
offer as the conditions
of sale are sufficiently comprehensive.
The Range Officer may be named
to be present on the date
of sale and to open and
close the warehouse, as
and when required.

30
12638

11/3
4
3

Note could

The A.C.D. has no remarks to
offer on the draft sale notice, which
he finds sufficient, comprehensive.

The draft sale notice may be
approved and the C.O. may be asked to
have it issued.

The suggestion of the H.C.D. at
B above may be approved.

13/6/38

4.6. 11/3
5:38

11/3 11/6

Note 5m 2

rest is now for approval

[Signature]
22/6/77

nm

21.6
22/7/77

(C)

Note Continued

10/11/77

10/11/77

The Karnataka Chemical & Pharma

Board has adopted for the examination & application in medicinal preparation. It was decided on 10/11/77 that 22 as the form designated in the preparation of the instrument. It was decided to be a, b, c.

According to Article 7 of the Draft Bill of 1977 the Government is to exercise its power in the preparation of the instrument. It is to be a, b, c. The Government is to exercise its power in the preparation of the instrument. It is to be a, b, c.

According to the Government is to exercise its power in the preparation of the instrument. It is to be a, b, c. The Government is to exercise its power in the preparation of the instrument. It is to be a, b, c. The Government is to exercise its power in the preparation of the instrument. It is to be a, b, c.

to recover the duty due to the exchequer. The
Ld. Commr. of Customs has now reported that
the trial was held on 15.2.33 and that
there were no evidence as to preparation
done with in an unlicensed factory. The
lack of the preparation is established at the 24.2.33
and the Ld. Commr. is clear that it is inadvisable
to throw any further preparations. He
suggests that long periods like the Bengal
Pharmaceutical & Pharmaceutical Co. Ltd., & Co.,
The Alkali Chemical Co. Ltd. & Co. etc.
can undertake to complete the manufacture
of the unlicensed preparations and that
negotiations may be entered into with
these firms for the terms they would offer.
or that the firm should be allowed to
undertake the business itself.

The preparator since then has
submitted a memorial to the Hon'ble
the Minister for Industries - vide pages 73-81 of
the para 16 of the memorandum. The Managing
Director states that he proposes to
address the Board of Directors of the Company
and receive the opinion. He therefore
requests 3 months time to remove the goods
in instalments on payment of duty.
The A.C.D. has suggested that he may be
given a definite time to do so and by the

facts to plan the duty and remove the
 preparations, they may be destroyed
 and the duty due to export may be written
 off. As the amount of duty due to
 export is large Rs 9843-6-0 there appeared
 to be no objection to receive the proceeds.
 The time & 3 months required by him
 to the completion of operations after paying
 the duty. As the memorandum
 correspondence regarding the same written
 to him in the month of December
 whereas they would have the preparation
 which is in an unfinished condition.

The memorandum received from
 the Managing Director through the Controller
 of Kanara was submitted to Govt
 and they may be informed that
 the memorandum has been allowed
 3 months
 time to remove the goods in warehouse
 and paying the excise duty.

Wm.
 21/8

The unfinished preparations
 in the Laboratory is estimated at
 Rs 24,000 Though the market value
 so they are is stated to be little. It
 is very doubtful whether even the high
 chemical works supported by the Govt.

P. 71 of

will be willing to buy the stock. The only chance of recovering the amount due to Govt appears to be to give the time of 3 months requested for by the Mangrup Director. He proposes to take the stock out of the 'herd' piece-meal ^{at intervals} after payment of the Police duty. There does not seem to be any objection to doing this. The permission. As noted above the memorial may be forwarded to Govt. with the information that the Board on reconsideration of the matter has granted the memorialist the 3 months time requested for by him.

Submitted for order.

Wk
1/9/38

The Insp S. Dithell ~~the~~ ^{the} ~~ex-licence~~ admit that the medicines are not as bought by others as they are ^{of} no use to others. The Collector also says that the Mangrup doctors who are running a Chemist's shop at Mangrup also informed him that the medicines being generally in an unfinished condition were not required of their shop. He seems to think that

pp 67-68 of

p 63 of

p 71 of

p72Cf

Bengal Chemical & Pharmaceutical
works Calcutta, & the Alambic chemical
works, Barode & may buy the stock

It does not seem worth while
renewing the licence (of a Co. whose
licence had to be cancelled twice in
the very recent past) as requested for
the petitioner vide 'X' on p88 Cf. In
forwarding ~~the~~ ^{the} petition on Hk 25-81C
to the Govt, the Circulars in which
the licence was finally cancelled as
medicines forfeited, will be repeated.

remain what
on Hk 66-67
- 68.

No { Perhaps 3 mts time may be granted to
the pet. to remove his goods on
payment of duty, failing which the Govt
may be asked to destroy the preparations.

6.8.25

17.3

Yes the Govt. is
of the report of the Hk p 67
it is under to report the
supply in the Govt. with this
red stock. It is clear
without any as well as
destroyed now. There is no real
help of the pet. finding funds

Id la la the opportunities
before the ships failed
the coal's rejection
by the colonial firms
unless

AP 7 $\frac{4}{28}$

AB

A draft is submitted below

W.S.
15/7

W.S.

Note Continued

The Govt have considered

that the Managing Director, The Karnataka Chemical
& Phos Works Ltd. Mysore should be given another
chance to pay the duty and remove the preparations.

They have also suggested that a time limit
of 3 months may be fixed for the purpose
and that if the memorialist fails to pay
within that time, the preparations may be
destroyed and the duty written off the accounts.

The Secy of Govt. may be asked to issue
a notice to the Managing Director to the effect
that he should remove the spontaneous preparations
after paying duty within three months from
the date of receipt of the notice and that if he

in funds to pay duty within that time, the
preparations would be destroyed

A draft is submitted below.

$$\frac{100}{8.1075}$$

$$\frac{100}{8.1075}$$

$$\frac{100}{8.1075}$$

M. 2

114
101028

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..		
When copied ..		
When examined ..		
When signed ..		
When despatched.		

SUBJECT:—

License. The Pharmaceutical Lab
 - The Karnataka Chemical +
 Pharmaceutical Works Ltd under
 - Cancellation. Forgo of
 duty. Forgo of ~~the~~ time
 allowed for payment of duty.
 - order 19

READ AGAIN _____, dated _____ 19

" " _____ " _____ 19

READ ALSO:—

No. _____ From the Mr S Kanara, No. 5190A4/37, dated 24-8-1938

" " ACB RC 2352/38, 6713-8-38, 19

" " Govt. Memorandum, 4394-D/38-2 of 5-X-1938

Order Rs. No. _____, dated CRR 2352 14720/64/37-C, 19
Resolution Rout.

With reference to the memorial submitted to the Govt by the Managing Director, The Karnataka Chemical and Pharmaceutical Works Ltd under the Govt have ordered that he should be given three months time to pay the duty and remove the preparations and that if he fails to pay the duty within that time, the preparations should be destroyed and the duty written off the accounts. The letter of S. Kanara is requested to issue a notice to the Managing Director, The Karnataka Chemical + Pharmaceutical Works Ltd under

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to that effect. - If he fails to pay
the duty and remove the explosives
preparations within the period of
three months, the Colly is requested
to see that ^{are destroyed}
to destroy the preparations and
to submit proposals to the Board
for writing off the duty.

W.S.
S. X. 240

W.S.
S. X. 38

by
S. X. 240
NP 15 0
38

To

The Colly of 3 Hamara.

Copy letter A C D.

Inspector 3 Distillery in the

DESPATCHED

X. 161 1938

W.S.